Part 1 -- Fiscal 2013 Reporting

U.S. Standard General Ledger Advisory Division
Bureau of the Fiscal Service
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Transmittal Letter No. S2 13-01

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


1. Purpose

This transmittal letter (T/L) revises the USSGL and replaces all previous amendments.

2. Rescission

T/L No. S2 13-01 rescinds the following publications:

- T/L No. S2 12-03 USSGL, dated August 13, 2012;
- TFM Volume I Bulletin No. 2012-02;
- TFM Volume I Bulletin No. 2012-05;
- TFM Volume I Bulletin No. 2012-06;
- TFM Volume I Bulletin No. 2012-07;
  AND

3. Explanation of Updates

T/L No. S2 13-01 USSGL includes two parts:

- Part 1, effective fiscal 2013, updates Part 2 of the August 2013 USSGL for fiscal 2013 reporting.
- Part 2, effective fiscal 2013, updates Part 3 of the August 2013 USSGL for fiscal 2014 reporting.

4. Overall Changes to the USSGL

T/L S2 13-01 USSGL includes the following overall changes:

Part 1 – Fiscal 2013
- Revised

Part 2 – Fiscal 2014
- Revised
Summary of Changes—The Summary of Changes identifies specific changes made to the USSGL. The summary heading “consolidated” refers to all changes to date for fiscal 2013.

5. Changes by Part/Section

Part 1—Fiscal 2013 reporting includes Sections I through VI:

Section I: Chart of Accounts—This section includes USSGL accounts that are required for fiscal 2013 reporting.—Revised

Section II: Accounts and Definitions—This section includes USSGL accounts that are required for fiscal 2013 reporting.—Revised

Section III: Account Transactions—This section provides transactions for USSGL accounts effective October 1, 2012, for fiscal 2013 reporting.—Revised

Section IV: Account Attributes for USSGL Proprietary Accounts and FACTS II Reporting—This section describes USSGL account attributes. It also displays the USSGL account attributes used with each USSGL account for the Federal Agency Centralized Trial-Balance System (FACTS I and FACTS II) for fiscal 2013 reporting.—Revised

Section V: Crosswalks to Standard External Reports for Fiscal 2013 Reporting—This section provides fiscal 2013 reporting requirements for USSGL accounts that crosswalk to the following reports:

- Office of Management and Budget (OMB)—SF 133: Report on Budget Execution and Budgetary Resources and the Budget Program and Financing (P&F) Schedule (combined crosswalk)—Revised
- FMS 2108: Yearend Closing Statement—No changes
- OMB Form and Content—Balance Sheet, Statement of Net Cost, Statement of Changes in Net Position, Statement of Custodial Activity, and Statement of Budgetary Resources—Revised

Section VI: Crosswalks – Reclassified Statements for Fiscal 2013 Reporting—This section includes crosswalks for use in fiscal 2013.

- Reclassified Balance Sheet—Revised
- Reclassified Statement of Net Cost—Revised
- Reclassified Statement of Changes in Net Position—Revised
Part 3—Fiscal 2014 reporting includes Sections I through VII:

Section I: Chart of Accounts—This section includes USSGL accounts that are required for fiscal 2014 reporting. Accounts added or revised are in bold typeface.—Revised

Section II: Accounts and Definitions—This section includes USSGL accounts that are required for fiscal 2014 reporting.—Revised

Section III: Account Transactions—This section provides transactions for USSGL accounts effective October 1, 2013, for fiscal 2014 reporting.—Revised

Section IV: Account Attributes for USSGL Proprietary Account and Budgetary Account Reporting—This section describes USSGL account attributes. It also displays the USSGL account attributes used with each USSGL account for fiscal 2014 reporting.—Revised

Section V: Crosswalks to Standard External Reports for Fiscal 2014 Reporting—This section provides fiscal 2014 reporting requirements for USSGL accounts that crosswalk to the following reports:

- Office of Management and Budget (OMB) SF 133: Report on Budget Execution and Budgetary Resources—Revised
- OMB Budget Program and Financing (P&F) Schedule—Revised
- FMS 2108: Yearend Closing Statement—Revised

Section VI: Crosswalks – Reclassified Statements for Fiscal 2014 Reporting—This section includes crosswalks for use in fiscal 2014.—Revised

Section VII: GTAS Edits and Validations for Fiscal 2014 Reporting—This section includes required edits and validations for GTAS reporting for use in fiscal 2014.—Revised

6. Effective Date

- Part 1 requirements, for fiscal 2013, are effective immediately.
- Part 2 requirements, for fiscal 2014, are effective October 1, 2013.

7. References


8. Inquiries

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

USSGL Advisory Division
Governmentwide Accounting
Bureau of the Fiscal Service
Department of the Treasury
Prince George’s Metro Center II
3700 East-West Highway
Hyattsville, MD 20782
Telephone: 202-874-9980

See the USSGL Web site at http://www.fms.treas.gov/ussgl/contacts.html for the USSGL Advisory Division staff and agency USSGL Board representatives contact information.

Date: June 24, 2013

David A. Lebryk
Commissioner
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**FACTS II - Attribute Definition Report:**
# U.S. Government Standard General Ledger
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**FMS 2108: Yearend Closing Statement:**

*Unexpended Balances, Investments, and Imprest Funds for Fiscal 2013 Reporting*
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**IV**

**USSGL Account Attributes:**

**USSGL Proprietary and Budgetary Account Attribute Definition Report:**

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**IV USSGL Proprietary and Budgetary Account Attribute Table:**

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## Summary of Changes

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**V**  
**USSGL Crosswalks to Standard External Reports:**

### SF 133: Report on Budget Execution and Budgetary Resources:

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## Summary of Changes
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**Program and Financing (P&F) Schedule:**

### Column

| V   | 1020 | Revised Authority Type Code attribute domains from “D/P/S” to “S” with GTAS Fund Type Code attribute domains “EC/EG/EM/EP/ER/ES/ET/TR” for USSGL accounts 438200 and 438300 | S2 13-01 | 2014 | P&F |
| V   | 1020 | Add row with Authority Type Code attribute domain “D” with GTAS Fund Type Code attribute domains “ES/ET” for USSGL accounts 438200 and 438300 | S2 13-01 | 2014 | P&F |
| V   | 1020 | Add row with Authority Type Code attribute domain “P” with GTAS Fund Type Code attribute domains “EP/ER/ES/ET/TR” for USSGL accounts 438200 and 438300 | S2 13-01 | 2014 | P&F |
| V   | 1020 | Deleted row with GTAS Fund Type Code attribute domain "ES" from USSGL account 439800 | S2 13-01 | 2014 | P&F |
| V   | 1130 | Added Reduction Type attribute domains to USSGL account 439200 | S2 13-01 | 2014 | P&F |
| V   | 1131 | Added Reduction Type attribute domains to USSGL account 439300 | S2 13-01 | 2014 | P&F |
| V   | 1131 | Deleted row with GTAS Fund Type Code attribute domain “EG” for USSGL account 438300 | S2 13-01 | 2014 | P&F |
| V   | 1132 | Added Reduction Type attribute domain values to USSGL accounts 438200 and 438700 | S2 13-01 | 2014 | P&F |
| V   | 1133 | Added Reduction Type attribute domain values to USSGL accounts 438300 and 438800 | S2 13-01 | 2014 | P&F |
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**FMS 2108: Yearend Closing Statement:**

*Unexpended Balances, Investments, and Imprest Funds for Fiscal 2013 Reporting*

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*Unexpended Balances, Investments, and Imprest Funds for Fiscal 2013 Reporting*

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**Footnote**

**Statement of Net Cost:**

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### U.S. Government Standard General Ledger

#### Summary of Changes

(Consolidated)

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#### Statement of Custodial Activity:

| Line | | | | |
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#### Footnote:

| V | | | | |
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#### USSGL Crosswalks to Reclassified Statements:

##### Reclassified Balance Sheet:

<p>| Line | | | | |
|------| | | | |
| VI | 2.4 | Revised line title from &quot;Troubled Asset Relief Program Direct Loans and Equity Investments (for use by Treasury only)&quot; to &quot;TARP Direct Loans and Equity Investments (for use by Treasury only)&quot; | S2 13-01 | 2014 | RBS |
| VI | 2.5 | Added line titled &quot;Inventory and Related Property&quot; | S2 13-01 | 2014 | RBS |
| VI | 2.6 | Revised line title from &quot;Inventory and Related Property&quot; to &quot;Property, Plant, and Equipment&quot; | S2 13-01 | 2014 | RBS |
| VI | 2.7 | Revised line title from &quot;Property, Plant, and Equipment&quot; to &quot;Debt and Equity Securities&quot; | S2 13-01 | 2014 | RBS |</p>
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<tr>
<td>VI</td>
<td>6.4</td>
<td>Deleted USSGL accounts 711200 and 719000</td>
<td>S2 13-01</td>
<td>2014</td>
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<tr>
<td>VI</td>
<td>7.12</td>
<td>Added USSGL account 5919; Revised Federal NonFederal Code attribute domain value from &quot;G&quot; to &quot;Z&quot; for USSGL accounts 599000 and 599100</td>
<td>S2 13-01</td>
<td>2014</td>
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<tr>
<td>VI</td>
<td>8.6</td>
<td>Revised Federal NonFederal Code attribute domain value from &quot;G&quot; to &quot;Z&quot; for USSGL accounts 599000 and 599100</td>
<td>S2 13-01</td>
<td>2014</td>
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**Footnote**

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<th>Change Description</th>
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<tr>
<td>VII</td>
<td>7</td>
<td>Deleted USSGL account 119500</td>
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<tr>
<td>VII</td>
<td>22</td>
<td>Added USSGL accounts 110100, 110300, 110900, 114500, and 199900</td>
</tr>
<tr>
<td>VII</td>
<td>23</td>
<td>Added USSGL accounts 110100, 110300, 110900, 114500, 199900, 320600, and 571200</td>
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U.S. Government Standard General Ledger
Chart of Accounts

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

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

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

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

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

USSGL accounts appearing in bold are new or indicate a change from the last USSGL TFM Supplement release (changes to the title, normal balance, and/or definition).
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## U.S. Government Standard General Ledger
### Chart of Accounts

<table>
<thead>
<tr>
<th>Account Number</th>
<th>Title</th>
<th>Normal Balance</th>
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<tbody>
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<td>1000 ASSETS</td>
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<tr>
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<td>Fund Balance With Treasury</td>
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<tr>
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<td>Fund Balance With Treasury Under a Continuing Resolution</td>
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<tr>
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<tr>
<td>1120</td>
<td>Imprest Funds</td>
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<tr>
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<tr>
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<td>Other Cash</td>
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<td>International Monetary Fund Assets - Reserve Position</td>
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<td>Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights</td>
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<td>1209</td>
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<td>1300 RECEIVABLES</td>
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<td>Accounts Receivable</td>
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<td>1321</td>
<td>Unfunded FECA Benefit Contributions Receivable</td>
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</tr>
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<td>1329</td>
<td>Allowance for Loss on Taxes Receivable</td>
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<td>1330</td>
<td>Receivable for Transfers of Currently Invested Balances</td>
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<td>1335</td>
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<td>1341</td>
<td>Interest Receivable - Loans</td>
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<td>1342</td>
<td>Interest Receivable - Investments</td>
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<td>Interest Receivable - Taxes</td>
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<td>Interest Receivable on Special Drawing Rights</td>
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<td>Allowance for Loss on Interest Receivable - Loans</td>
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<tr>
<td>1346</td>
<td>Allowance for Loss on Interest Receivable - Investments</td>
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<tr>
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<td>Allowance for Loss on Interest Receivable - Not Otherwise Classified</td>
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<td>Allowance for Loss on Interest Receivable - Taxes</td>
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<tr>
<td>1350</td>
<td>Loans Receivable</td>
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## U.S. Government Standard General Ledger
### Chart of Accounts

<table>
<thead>
<tr>
<th>Account Number</th>
<th>Title</th>
<th>Normal Balance</th>
</tr>
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<tbody>
<tr>
<td>1000</td>
<td>ASSETS (continued)</td>
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<td></td>
<td>RECEIVABLES (continued)</td>
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<td>Capitalized Loan Interest Receivable - Non-Credit Reform</td>
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<td>1359</td>
<td>Allowance for Loss on Loans Receivable</td>
<td>Credit</td>
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<td>1360</td>
<td>Penalties and Fines Receivable - Not Otherwise Classified</td>
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<tr>
<td>1361</td>
<td>Penalties and Fines Receivable - Loans</td>
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</tr>
<tr>
<td>1363</td>
<td>Penalties and Fines Receivable - Taxes</td>
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</tr>
<tr>
<td>1365</td>
<td>Allowance for Loss on Penalties and Fines Receivable - Loans</td>
<td>Credit</td>
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<tr>
<td>1367</td>
<td>Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified</td>
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<td>Allowance for Loss on Penalties and Fines Receivable - Taxes</td>
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<td>Administrative Fees Receivable - Not Otherwise Classified</td>
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<td>Administrative Fees Receivable - Loans</td>
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<td>Allowance for Loss on Administrative Fees Receivable - Taxes</td>
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<td>Interest Receivable - Loans - Troubled Assets Relief Program</td>
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<td>Interest Receivable - Foreign Currency Denominated Assets</td>
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<td>1389</td>
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<td>1410</td>
<td>Advances and Prepayments</td>
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### INVENTORY AND RELATED PROPERTY

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<td>1511</td>
<td>Operating Materials and Supplies Held for Use</td>
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<td>1512</td>
<td>Operating Materials and Supplies Held in Reserve for Future Use</td>
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<tr>
<td>1513</td>
<td>Operating Materials and Supplies - Excess, Obsolete, and Unserviceable</td>
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</tr>
<tr>
<td>1514</td>
<td>Operating Materials and Supplies Held for Repair</td>
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<td>1519</td>
<td>Operating Materials and Supplies - Allowance</td>
<td>Credit</td>
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<td>1521</td>
<td>Inventory Purchased for Resale</td>
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<tr>
<td>1522</td>
<td>Inventory Held in Reserve for Future Sale</td>
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</tr>
<tr>
<td>1523</td>
<td>Inventory Held for Repair</td>
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U.S. Government Standard General Ledger
Chart of Accounts

<table>
<thead>
<tr>
<th>Account Number</th>
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<tr>
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<td>Inventory - Excess, Obsolete, and Unsuseable</td>
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<td>Inventory - Raw Materials</td>
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<td>Inventory - Work-in-Process</td>
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<td>Inventory - Finished Goods</td>
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<td>Inventory - Allowance</td>
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<td>Forfeited Property Held for Donation or Use</td>
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<td>Forfeited Property - Allowance</td>
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<td>Foreclosed Property - Allowance</td>
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<td>Stockpile Materials Held for Sale</td>
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<td>Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt</td>
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<td>1611</td>
<td>Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt</td>
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### U.S. Government Standard General Ledger
#### Chart of Accounts

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<tr>
<th>Account Number</th>
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<td>Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt</td>
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<td>Investments in Securities Other Than the Bureau of the Public Debt Securities</td>
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<td>Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities</td>
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<td>Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt</td>
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<td>Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt</td>
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<td>Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act</td>
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<td>Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act</td>
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<td>Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act</td>
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<td>Allowance for Subsidy - Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act</td>
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<td>Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act</td>
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<td>Preferred Stock in Federal Government Sponsored Enterprise</td>
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<td>Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise</td>
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<tr>
<td>1652</td>
<td>Common Stock Warrants in Federal Government Sponsored Enterprise</td>
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### U.S. Government Standard General Ledger
#### Chart of Accounts

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<tr>
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<th>Title</th>
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<td><strong>ASSETS (continued)</strong></td>
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<td><strong>INVESTMENTS (continued)</strong></td>
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<td>Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise</td>
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<td>Discount on Foreign Investments</td>
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<td>Foreign Exchange Rate Revalue Adjustments - Investments</td>
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<td>Other Investments</td>
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<td><strong>GENERAL PROPERTY, PLANT, AND EQUIPMENT</strong></td>
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<tr>
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<td>Land and Land Rights</td>
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<td>Improvements to Land</td>
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<td>Construction-in-Progress</td>
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<td>Buildings, Improvements, and Renovations</td>
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<td>Accumulated Depreciation on Buildings, Improvements, and Renovations</td>
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<td>Accumulated Depreciation on Other Structures and Facilities</td>
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<td>Equipment</td>
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<td>Accumulated Depreciation on Assets Under Capital Lease</td>
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<td>Leasehold Improvements</td>
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<td>Accumulated Amortization on Leasehold Improvements</td>
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<td>Internal-Use Software</td>
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<td>Internal-Use Software in Development</td>
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<td>Accumulated Amortization on Internal-Use Software</td>
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<td>Other Natural Resources</td>
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<td>Allowance for Depletion</td>
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<td>Other General Property, Plant, and Equipment</td>
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<td>Receivable From Appropriations</td>
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<td>Contingent Receivable for Capital Transfers</td>
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</table>
### U.S. Government Standard General Ledger
### Chart of Accounts

<table>
<thead>
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<th>Account Number</th>
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<td>Pension Benefits Due and Payable to Beneficiaries</td>
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<td>Benefit Premiums Payable to Carriers</td>
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### U.S. Government Standard General Ledger

#### Chart of Accounts

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### Chart of Accounts

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

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<td>Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority</td>
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### U.S. Government Standard General Ledger

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<th>Title</th>
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<td>Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation</td>
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<td>Transfer of Expired Expenditure Transfers - Receivable</td>
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<td>Total Actual Resources - Collected</td>
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<td>Adjustment to Total Resources - Disposition of Canceled Payables</td>
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<td>Anticipated Reimbursements and Other Income</td>
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<td>Liquidation of Deficiency - Offsetting Collections</td>
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<td>Anticipated Expenditure Transfers from Trust Funds</td>
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<td>Unfilled Customer Orders Without Advance</td>
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<td>Unfilled Customer Orders With Advance</td>
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<td>Expenditure Transfers from Trust Funds - Receivable</td>
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<td>Unfilled Customer Orders With Advance - Transferred</td>
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<td>Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred</td>
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<td>Reimbursements and Other Income Earned - Receivable - Transferred</td>
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<td>Other Federal Receivables - Transferred</td>
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<td>Reimbursements and Other Income Earned - Receivable</td>
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<td>Reimbursements and Other Income Earned - Collected</td>
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<td>Prior-Year Unfilled Customer Orders With Advance - Refunds Paid</td>
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<td>Actual Collections of &quot;governmental-type&quot; Fees</td>
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<td>Actual Collections of Business-Type Fees</td>
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<td>Actual Collections of Loan Principal</td>
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<td>Actual Collections of Loan Interest</td>
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<td>Actual Collections of Rent</td>
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<td>Actual Collections From Sale of Foreclosed Property</td>
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<td>Other Actual Business-Type Collections From Non-Federal Sources</td>
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<td>Other Actual &quot;governmental-type&quot; Collections From Non-Federal Sources</td>
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<td>Actual Program Fund Subsidy Collected</td>
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<td>Interest Collected From Treasury</td>
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<td>Actual Collections From Liquidating Fund</td>
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<tr>
<td>4276</td>
<td>Actual Collections From Financing Fund</td>
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# U.S. Government Standard General Ledger
## Chart of Accounts

<table>
<thead>
<tr>
<th>Account Number</th>
<th>Normal Balance</th>
<th>Title</th>
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<tbody>
<tr>
<td><strong>4000</strong></td>
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<td><strong>BUDGETARY (continued)</strong></td>
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<td>Debit</td>
<td>Receivable From the Financing Fund</td>
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<td>4310</td>
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<td>Anticipated Recoveries of Prior-Year Obligations</td>
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<td>Adjustments for Changes in Prior-Year Allocations of Budgetary Resources</td>
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<td>Partial or Early Cancellation of Authority With a U.S. Treasury Warrant</td>
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<tr>
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<td>Credit</td>
<td>Cancellation of Appropriation From Unavailable Receipts</td>
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<td>Credit</td>
<td>Cancellation of Appropriation From Invested Balances</td>
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<td>Credit</td>
<td>Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds</td>
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<td>Offset to Appropriation Realized for Redemption of Treasury Securities</td>
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<td>Credit</td>
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<td>Temporary Reduction - Prior-Year Balances</td>
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<td>Credit</td>
<td>Temporary Reduction/Cancellation Returned by Appropriation</td>
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<td>Permanent Reduction - New Budget Authority</td>
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<td>Permanent Reduction - Prior-Year Balances</td>
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<td>Credit</td>
<td>Receipts Unavailable for Obligation Upon Collection</td>
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<td>Credit</td>
<td>Authority Unavailable for Obligation Pursuant to Public Law - Temporary</td>
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<td>Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection</td>
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<td>Receipts and Appropriations Temporarily Precluded From Obligation</td>
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<td>Offsetting Collections Temporarily Precluded From Obligation</td>
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<td>4399</td>
<td>Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation</td>
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<td>Allotments - Realized Resources</td>
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<td>Funds Not Available for Commitment/Obligation</td>
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<td>Allotments - Expired Authority</td>
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<td>Undelivered Orders - Obligations, Prepaid/Advanced</td>
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<tr>
<td>4831</td>
<td>Undelivered Orders - Obligations Transferred, Unpaid</td>
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### U.S. Government Standard General Ledger

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<thead>
<tr>
<th>Account Number</th>
<th>Title</th>
<th>Normal Balance</th>
</tr>
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<tbody>
<tr>
<td>4000</td>
<td>BUDGETARY (continued)</td>
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<td>4832</td>
<td>Undelivered Orders - Obligations Transferred, Prepaid/Advanced</td>
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<td>Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries</td>
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<td>Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected</td>
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<td>Delivered Orders - Obligations Transferred, Unpaid</td>
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<td>Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries</td>
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<td>Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected</td>
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<td>Interest Revenue - Other</td>
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<td>Interest Revenue - Investments</td>
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<tr>
<td>5312</td>
<td>Interest Revenue - Loans Receivable/Uninvested Funds</td>
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# U.S. Government Standard General Ledger
## Chart of Accounts

<table>
<thead>
<tr>
<th>Account Number</th>
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<th>Normal Balance</th>
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<tr>
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<td>5313</td>
<td>Interest Revenue - Subsidy Amortization</td>
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<td>Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act</td>
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<td>Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act</td>
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<td>Contra Revenue for Interest Revenue - Loans Receivable</td>
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<td>Contra Revenue for Interest Revenue - Investments</td>
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<td>Contra Revenue for Interest Revenue - Other</td>
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<td>Administrative Fees Revenue</td>
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<td>Contra Revenue for Unfunded FECA Benefit Revenue</td>
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<td>Contra Forfeiture Revenue - Cash and Cash Equivalents</td>
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<td>Forfeiture Revenue - Forfeitures of Property</td>
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<td>Financing Sources Transferred Out Without Reimbursement</td>
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<tr>
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<td>Appropriated Dedicated Collections Transferred In</td>
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## U.S. Government Standard General Ledger
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<thead>
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<th>Account Number</th>
<th>Title</th>
<th>Normal Balance</th>
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<td>Nonexpenditure Financing Sources - Transfers-In - Other</td>
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<td>Nonexpenditure Financing Sources - Transfers-In - Capital Transfers</td>
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<td>Nonexpenditure Financing Sources - Transfers-Out - Other</td>
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<td>Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers</td>
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<td>Tax Revenue Collected - Not Otherwise Classified</td>
<td>Credit</td>
</tr>
<tr>
<td>5801</td>
<td>Tax Revenue Collected - Individual</td>
<td>Credit</td>
</tr>
<tr>
<td>5802</td>
<td>Tax Revenue Collected - Corporate</td>
<td>Credit</td>
</tr>
<tr>
<td>5803</td>
<td>Tax Revenue Collected - Unemployment</td>
<td>Credit</td>
</tr>
<tr>
<td>5804</td>
<td>Tax Revenue Collected - Excise</td>
<td>Credit</td>
</tr>
<tr>
<td>5805</td>
<td>Tax Revenue Collected - Estate and Gift</td>
<td>Credit</td>
</tr>
<tr>
<td>5806</td>
<td>Tax Revenue Collected - Customs</td>
<td>Credit</td>
</tr>
<tr>
<td>5820</td>
<td>Tax Revenue Accrual Adjustment - Not Otherwise Classified</td>
<td>Credit</td>
</tr>
<tr>
<td>5821</td>
<td>Tax Revenue Accrual Adjustment - Individual</td>
<td>Credit</td>
</tr>
<tr>
<td>5822</td>
<td>Tax Revenue Accrual Adjustment - Corporate</td>
<td>Credit</td>
</tr>
<tr>
<td>5823</td>
<td>Tax Revenue Accrual Adjustment - Unemployment</td>
<td>Credit</td>
</tr>
<tr>
<td>5824</td>
<td>Tax Revenue Accrual Adjustment - Excise</td>
<td>Credit</td>
</tr>
<tr>
<td>5825</td>
<td>Tax Revenue Accrual Adjustment - Estate and Gift</td>
<td>Credit</td>
</tr>
<tr>
<td>5826</td>
<td>Tax Revenue Accrual Adjustment - Customs</td>
<td>Credit</td>
</tr>
<tr>
<td>5830</td>
<td>Contra Revenue for Taxes - Not Otherwise Classified</td>
<td>Debit</td>
</tr>
<tr>
<td>5831</td>
<td>Contra Revenue for Taxes - Individual</td>
<td>Debit</td>
</tr>
<tr>
<td>5832</td>
<td>Contra Revenue for Taxes - Corporate</td>
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</tr>
<tr>
<td>5833</td>
<td>Contra Revenue for Taxes - Unemployment</td>
<td>Debit</td>
</tr>
<tr>
<td>5834</td>
<td>Contra Revenue for Taxes - Excise</td>
<td>Debit</td>
</tr>
<tr>
<td>Account Number</td>
<td>Title</td>
<td>Normal Balance</td>
</tr>
<tr>
<td>---------------</td>
<td>----------------------------------------------------------------------</td>
<td>----------------</td>
</tr>
<tr>
<td>5000</td>
<td><strong>REVENUE AND OTHER FINANCING SOURCES</strong> (continued)</td>
<td></td>
</tr>
<tr>
<td>5835</td>
<td>Contra Revenue for Taxes - Estate and Gift</td>
<td>Debit</td>
</tr>
<tr>
<td>5836</td>
<td>Contra Revenue for Taxes - Customs</td>
<td>Debit</td>
</tr>
<tr>
<td>5890</td>
<td>Tax Revenue Refunds - Not Otherwise Classified</td>
<td>Debit</td>
</tr>
<tr>
<td>5891</td>
<td>Tax Revenue Refunds - Individual</td>
<td>Debit</td>
</tr>
<tr>
<td>5892</td>
<td>Tax Revenue Refunds - Corporate</td>
<td>Debit</td>
</tr>
<tr>
<td>5893</td>
<td>Tax Revenue Refunds - Unemployment</td>
<td>Debit</td>
</tr>
<tr>
<td>5894</td>
<td>Tax Revenue Refunds - Excise</td>
<td>Debit</td>
</tr>
<tr>
<td>5895</td>
<td>Tax Revenue Refunds - Estate and Gift</td>
<td>Debit</td>
</tr>
<tr>
<td>5896</td>
<td>Tax Revenue Refunds - Customs</td>
<td>Debit</td>
</tr>
<tr>
<td>5900</td>
<td>Other Revenue</td>
<td>Credit</td>
</tr>
<tr>
<td>5909</td>
<td>Contra Revenue for Other Revenue</td>
<td>Debit</td>
</tr>
<tr>
<td>5919</td>
<td>Revenue and Other Financing Sources - Cancellations</td>
<td>Debit</td>
</tr>
<tr>
<td>5921</td>
<td>Valuation Change in Investments - Exchange Stabilization Fund</td>
<td>Credit</td>
</tr>
<tr>
<td>5922</td>
<td>Valuation Change in Investments for Federal Government</td>
<td>Credit</td>
</tr>
<tr>
<td>5923</td>
<td>Valuation Change in Investments - Beneficial Interest in Trust</td>
<td>Credit</td>
</tr>
<tr>
<td>5990</td>
<td>Collections for Others - Statement of Custodial Activity</td>
<td>Debit</td>
</tr>
<tr>
<td>5991</td>
<td>Accrued Collections for Others - Statement of Custodial Activity</td>
<td>Debit</td>
</tr>
<tr>
<td>5993</td>
<td>Offset to Non-Entity Collections - Statement of Changes in Net Position</td>
<td>Debit</td>
</tr>
<tr>
<td>5994</td>
<td>Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position</td>
<td>Debit</td>
</tr>
<tr>
<td>5997</td>
<td>Financing Sources Transferred In From Custodial Statement Collections</td>
<td>Credit</td>
</tr>
<tr>
<td>5998</td>
<td>Custodial Collections Transferred Out to a Treasury Account</td>
<td>Debit</td>
</tr>
</tbody>
</table>

**6000  EXPENSES**

<table>
<thead>
<tr>
<th>Account Number</th>
<th>Title</th>
<th>Normal Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>6100</td>
<td>Operating Expenses/Program Costs</td>
<td>Debit</td>
</tr>
<tr>
<td>6190</td>
<td>Contra Bad Debt Expense - Incurred for Others</td>
<td>Credit</td>
</tr>
<tr>
<td>6199</td>
<td>Adjustment to Subsidy Expense</td>
<td>Credit</td>
</tr>
<tr>
<td>6310</td>
<td>Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank</td>
<td>Debit</td>
</tr>
<tr>
<td>6320</td>
<td>Interest Expenses on Securities</td>
<td>Debit</td>
</tr>
</tbody>
</table>
## U.S. Government Standard General Ledger
### Chart of Accounts

<table>
<thead>
<tr>
<th>Account Number</th>
<th>Title</th>
<th>Normal Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>6000</strong></td>
<td>EXPENSES (continued)</td>
<td></td>
</tr>
<tr>
<td>6330</td>
<td>Other Interest Expenses</td>
<td>Debit</td>
</tr>
<tr>
<td>6338</td>
<td>Remuneration Interest</td>
<td>Debit</td>
</tr>
<tr>
<td>6340</td>
<td>Interest Expense Accrued on the Liability for Loan Guarantees</td>
<td>Debit</td>
</tr>
<tr>
<td>6400</td>
<td>Benefit Expense</td>
<td>Debit</td>
</tr>
<tr>
<td>6500</td>
<td>Cost of Goods Sold</td>
<td>Debit</td>
</tr>
<tr>
<td>6600</td>
<td>Applied Overhead</td>
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</tr>
<tr>
<td>6610</td>
<td>Cost Capitalization Offset</td>
<td>Credit</td>
</tr>
<tr>
<td>6710</td>
<td>Depreciation, Amortization, and Depletion</td>
<td>Debit</td>
</tr>
<tr>
<td>6720</td>
<td>Bad Debt Expense</td>
<td>Debit</td>
</tr>
<tr>
<td>6730</td>
<td>Imputed Costs</td>
<td>Debit</td>
</tr>
<tr>
<td>6790</td>
<td>Other Expenses Not Requiring Budgetary Resources</td>
<td>Debit</td>
</tr>
<tr>
<td>6800</td>
<td>Future Funded Expenses</td>
<td>Debit</td>
</tr>
<tr>
<td>6850</td>
<td>Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)</td>
<td>Debit</td>
</tr>
<tr>
<td>6900</td>
<td>Nonproduction Costs</td>
<td>Debit</td>
</tr>
<tr>
<td><strong>7000</strong></td>
<td>GAINS/LOSSES/MISCELLANEOUS ITEMS</td>
<td></td>
</tr>
</tbody>
</table>

**GAINS**

<table>
<thead>
<tr>
<th>Account Number</th>
<th>Title</th>
<th>Normal Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>7110</td>
<td>Gains on Disposition of Assets - Other</td>
<td>Credit</td>
</tr>
<tr>
<td>7111</td>
<td>Gains on Disposition of Investments</td>
<td>Credit</td>
</tr>
<tr>
<td>7112</td>
<td>Gains on Disposition of Borrowings</td>
<td>Credit</td>
</tr>
<tr>
<td>7171</td>
<td>Gains on Changes in Long-Term Assumptions - From Experience</td>
<td>Credit</td>
</tr>
<tr>
<td>7172</td>
<td>Losses on Changes in Long-Term Assumptions - From Experience</td>
<td>Debit</td>
</tr>
<tr>
<td>7180</td>
<td>Unrealized Gains</td>
<td>Credit</td>
</tr>
<tr>
<td>7181</td>
<td>Unrealized Gains - Exchange Stabilization Fund</td>
<td>Credit</td>
</tr>
<tr>
<td>7190</td>
<td>Other Gains</td>
<td>Credit</td>
</tr>
<tr>
<td>7191</td>
<td>Other Gains for Accrued Special Drawing Right (SDR) Interest and Charges</td>
<td>Credit</td>
</tr>
</tbody>
</table>

**LOSSES**

<table>
<thead>
<tr>
<th>Account Number</th>
<th>Title</th>
<th>Normal Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>7210</td>
<td>Losses on Disposition of Assets - Other</td>
<td>Debit</td>
</tr>
<tr>
<td>7211</td>
<td>Losses on Disposition of Investments</td>
<td>Debit</td>
</tr>
<tr>
<td>7212</td>
<td>Losses on Disposition of Borrowings</td>
<td>Debit</td>
</tr>
<tr>
<td>7271</td>
<td>Gains on Changes in Long-Term Assumptions</td>
<td>Credit</td>
</tr>
<tr>
<td>7272</td>
<td>Losses on Changes in Long-Term Assumptions</td>
<td>Debit</td>
</tr>
<tr>
<td>7280</td>
<td>Unrealized Losses</td>
<td>Debit</td>
</tr>
</tbody>
</table>
### U.S. Government Standard General Ledger

#### Chart of Accounts

<table>
<thead>
<tr>
<th>Account Number</th>
<th>Title</th>
<th>Normal Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>7000</strong></td>
<td>GAINS/LOSSES/MISCELLANEOUS ITEMS (continued)</td>
<td></td>
</tr>
<tr>
<td>7281</td>
<td>Unrealized Losses - Exchange Stabilization Fund</td>
<td>Debit</td>
</tr>
<tr>
<td>7290</td>
<td>Other Losses</td>
<td>Debit</td>
</tr>
<tr>
<td>7291</td>
<td>Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges</td>
<td>Debit</td>
</tr>
<tr>
<td><strong>MISCELLANEOUS ITEMS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7300</td>
<td>Extraordinary Items</td>
<td>Credit</td>
</tr>
<tr>
<td>7400</td>
<td>Prior-Period Adjustments Due to Corrections of Errors</td>
<td>Credit</td>
</tr>
<tr>
<td>7401</td>
<td>Prior-Period Adjustments Due to Changes in Accounting Principles</td>
<td>Credit</td>
</tr>
<tr>
<td>7405</td>
<td>Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year</td>
<td>Credit</td>
</tr>
<tr>
<td>7500</td>
<td>Distribution of Income - Dividend</td>
<td>Debit</td>
</tr>
<tr>
<td>7600</td>
<td>Changes in Actuarial Liability</td>
<td>Debit</td>
</tr>
<tr>
<td><strong>8000</strong></td>
<td>MEMORANDUM</td>
<td></td>
</tr>
<tr>
<td>8010</td>
<td>Guaranteed Loan Level</td>
<td>Debit</td>
</tr>
<tr>
<td>8015</td>
<td>Guaranteed Loan Level - Unapportioned</td>
<td>Credit</td>
</tr>
<tr>
<td>8020</td>
<td>Guaranteed Loan Level - Apportioned</td>
<td>Credit</td>
</tr>
<tr>
<td>8025</td>
<td>Reserved for Agency Use</td>
<td>N.A.</td>
</tr>
<tr>
<td>8030</td>
<td>Reserved for Agency Use</td>
<td>N.A.</td>
</tr>
<tr>
<td>8035</td>
<td>Reserved for Agency Use</td>
<td>N.A.</td>
</tr>
<tr>
<td>8040</td>
<td>Guaranteed Loan Level - Used Authority</td>
<td>Credit</td>
</tr>
<tr>
<td>8045</td>
<td>Guaranteed Loan Level - Unused Authority</td>
<td>Credit</td>
</tr>
<tr>
<td>8050</td>
<td>Guaranteed Loan Principal Outstanding</td>
<td>Debit</td>
</tr>
<tr>
<td>8053</td>
<td>Guaranteed Loan New Disbursements by Lender</td>
<td>Credit</td>
</tr>
<tr>
<td>8056</td>
<td>Reserved for Agency Use</td>
<td>N.A.</td>
</tr>
<tr>
<td>8059</td>
<td>Reserved for Agency Use</td>
<td>N.A.</td>
</tr>
<tr>
<td>8062</td>
<td>Reserved for Agency Use</td>
<td>N.A.</td>
</tr>
<tr>
<td>8065</td>
<td>Guaranteed Loan Collections, Defaults, and Adjustments</td>
<td>Debit</td>
</tr>
<tr>
<td>8068</td>
<td>Reserved for Agency Use</td>
<td>N.A.</td>
</tr>
<tr>
<td>8070</td>
<td>Guaranteed Loan Cumulative Disbursements by Lenders</td>
<td>Credit</td>
</tr>
<tr>
<td>8101</td>
<td>Partial or Early Cancellation of Authority</td>
<td>Credit</td>
</tr>
<tr>
<td>8102</td>
<td>Offset for Partial or Early Cancellation of Authority</td>
<td>Debit</td>
</tr>
</tbody>
</table>
### U.S. Government Standard General Ledger
#### Chart of Accounts

<table>
<thead>
<tr>
<th>Account Number</th>
<th>Title</th>
<th>Normal Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>8000</td>
<td>MEMORANDUM (continued)</td>
<td></td>
</tr>
<tr>
<td>8801</td>
<td>Offset for Purchases of Assets</td>
<td>Credit</td>
</tr>
<tr>
<td>8802</td>
<td>Purchases of Property, Plant, and Equipment</td>
<td>Debit</td>
</tr>
<tr>
<td>8803</td>
<td>Purchases of Inventory and Related Property</td>
<td>Debit</td>
</tr>
<tr>
<td>8804</td>
<td>Purchases of Assets - Other</td>
<td>Debit</td>
</tr>
</tbody>
</table>
This page was intentionally left blank.
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**
This page was intentionally left blank.
Account Title: Fund Balance With Treasury
Account Number: 1010
Normal Balance: Debit

Definition: The aggregate amount of funds on deposit with the U.S. Department of the 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 Federal agencies. It also is increased by amounts borrowed from the Bureau of the Public Debt (BPD), the Federal Financing Bank, or other Federal entities, and amounts collected and credited to appropriation or fund accounts. FBWT is reduced by (1) disbursements made to pay liabilities or to purchase assets, goods, and services; (2) investments in U.S. securities (securities issued by BPD or other Federal agencies); (3) cancellation of expired appropriations; (4) transfers and reimbursements to other Federal entities or non-Federal entities or to the General Fund of the Treasury; and (5) sequestration or rescission of appropriations. (See USSGL account 1532, “Seized Cash Deposited.”) This account does not close at yearend.

Account Title: Fund Balance With Treasury Under a Continuing Resolution
Account Number: 1090
Normal Balance: Debit

Definition: The amount equal to the funding provided under a continuing resolution and apportioned in accordance with Office of Management and Budget’s automatic apportionment bulletin. The balance in this account will adjust to zero when the U.S. Department of the Treasury's Financial Management Service processes a warrant and must adjust to zero by yearend. This account does not close at yearend.

Account Title: Undeposited Collections
Account Number: 1110
Normal Balance: Debit

Definition: The amount of collections on hand, not yet deposited within the same accounting period. This account does not close at yearend.
Account Title: Imprest Funds
Account Number: 1120
Normal Balance: Debit

Definition: The amount of cash authorized to be held by agency cashiers at personal risk. This account does not close at yearend.

Account Title: U.S. Debit Card Funds
Account Number: 1125
Normal Balance: Debit

Definition: The amount of cash authorized to be placed on U.S. Federal Government debit cards by Federal agencies and held at personal risk by a Federal agency representative. This account does not close at yearend.

Account Title: Funds Held by the Public
Account Number: 1130
Normal Balance: Debit

Definition: The amount of funds held by the public that the Office of Management and Budget has determined will be included in the Budget of the United States Government: Appendix. This account does not close at yearend.

Account Title: Other Cash
Account Number: 1190
Normal Balance: Debit

Definition: The amount of cash holdings not otherwise classified above. This account does not close at yearend.

Account Title: International Monetary Fund Assets - Reserve Position
Account Number: 1193
Normal Balance: Debit

Definition: The balance of assets held in the International Monetary Fund excluding holdings of Special Drawing Rights. This account does not close at yearend.
Account Title: Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
Account Number: 1194
Normal Balance: Debit
Definition: Special Drawing Rights held in the Exchange Stabilization Fund. This account does not close at yearend.

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). It excludes monetary assets seized, (see USSGL account 1531, “Seized Monetary Instruments”), special drawing rights, U.S. reserves in the International Monetary Fund, and all Exchange Stabilization Fund activity. This account does not close at yearend.

Account Title: Foreign Currency
Account Number: 1200
Normal Balance: Debit
Definition: The amount of the U.S. dollar equivalent of foreign government currency. This account does not close at yearend.

Account Title: Foreign Currency Denominated Equivalent Assets
Account Number: 1205
Normal Balance: Debit
Definition: The amount of the U.S. dollar equivalent of foreign currency denominated assets that are short-term, highly liquid investments and are: (1) readily convertible into known amounts of foreign currency, and (2) close to maturity (an investment purchased within 3 months of its maturity date) such that a change in interest rate presents an insignificant risk to the value of the investment. This account does not close at yearend. This USSGL account is to be used only by the Department of the Treasury.
Account Title: Uninvested Foreign Currency  
Account Number: 1209  
Normal Balance: Debit  

Definition: The amount of the U.S. dollar equivalent of the foreign currency portfolio not invested into a security. This account does not close at yearend. This USSGL account is to be used only by the Department of the Treasury.

Account Title: Accounts Receivable  
Account Number: 1310  
Normal Balance: Debit  

Definition: The amount due from others when the right to receive funds accrues. This may result from the performance of services, the delivery of goods, or court-ordered assessment. This account does not close at yearend.

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

Definition: The estimated amount of uncollectible accounts receivable. Increase the account by the amount estimated to be uncollectible each accounting period. Decrease the account by the actual amount subsequently written off. The amount should consider outstanding advances. This account does not close at yearend.

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

Definition: The amount recorded by administering Federal agencies for funded contributions due from Federal employers and/or covered employees for employment related benefits such as retirement, health insurance, life insurance, Federal Employees’ Compensation Act, and unemployment compensation. This amount excludes Social Security taxes. When the Federal paying agency records the actual budgetary obligation, the associated FECA liability and receivable are considered funded. This account does not close at yearend.
Account Title: Unfunded FECA Benefit Contributions Receivable
Account Number: 1321
Normal Balance: Debit

Definition: The amount recorded by the Department of Labor for unfunded FECA contributions due from Federal employers. Until the Federal paying agency records the actual budgetary obligation, the associated FECA liability and receivable are considered unfunded. This account does not close at yearend.

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

Definition: The amount of identifiable, measurable, and legally enforceable taxes due from Federal entities and non-Federal entities. This includes claims to cash or other assets through established assessment processes as defined by FASAB SFFAS No. 7, “Accounting for Revenue and Other Financing Sources.” This account does not close at yearend.

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

Definition: The estimated amount of uncollectible taxes receivable. This account does not close at yearend.

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 Federal entity will request a transfer of funds. The investing Federal entity will disinvest and transfer necessary funds via an SF 1151: Nonexpenditure Transfer Authorization. The budget authority from the transfer is realized, and obligations may be incurred before the actual transfer of funds. This account does not close at yearend.
Account Title: Expenditure Transfers Receivable
Account Number: 1335
Normal Balance: Debit

Definition: The amount of financing sources receivable from a trust fund or a Federal fund (as defined by the Office of Management and Budget) resulting from a nonexchange transaction. This account does not close a yearend.

Account Title: Interest Receivable - Not Otherwise Classified
Account Number: 1340
Normal Balance: Debit

Definition: The amount of accrued interest receivable not otherwise identified. This account does not close at yearend.

Account Title: Interest Receivable - Loans
Account Number: 1341
Normal Balance: Debit

Definition: The amount of accrued interest charges receivable on loans. This account does not close at yearend.

Account Title: Interest Receivable - Investments
Account Number: 1342
Normal Balance: Debit

Definition: The amount of accrued interest charges receivable on investment securities. This account does not close at yearend.

Account Title: Interest Receivable - Taxes
Account Number: 1343
Normal Balance: Debit

Definition: The amount of accrued interest charges receivable on taxes. This account does not close at yearend.
Account Title: Interest Receivable on Special Drawing Rights
Account Number: 1344
Normal Balance: Debit

Definition: The amount of accrued interest charges receivable on special drawing rights. This account does not close at yearend. This USSGL account is to be used only by the Department of the Treasury.

Account Title: Allowance for Loss on Interest Receivable - Loans
Account Number: 1345
Normal Balance: Credit

Definition: The estimated amount of loss due to uncollectible interest receivable on loans. This account excludes the allowances on loans subject to credit reform, which are recorded in USSGL account 1399, "Allowance for Subsidy." This account does not close at yearend.

Account Title: Allowance for Loss on Interest Receivable - Investments
Account Number: 1346
Normal Balance: Credit

Definition: The estimated amount of loss due to uncollectible interest receivable on investment securities. This account does not close at yearend.

Account Title: Allowance for Loss on Interest Receivable - Not Otherwise Classified
Account Number: 1347
Normal Balance: Credit

Definition: The estimated amount of loss due to uncollectible interest receivable from credit programs before fiscal 1992 and other interest receivable for all years not otherwise identified. This account excludes the allowances for loans subject to credit reform, which are recorded in USSGL account 1399, "Allowance for Subsidy." This account does not close at yearend.
Account Title: Allowance for Loss on Interest Receivable - Taxes
Account Number: 1348
Normal Balance: Credit

**Definition:** The estimated amount of loss due to uncollectible interest receivable on taxes. This account does not close at yearend.

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

**Definition:** The amount loaned to another Federal account or fund, individuals, private sector organizations, State and local governments, or foreign governments. This account does not close at yearend.

Account Title: Capitalized Loan Interest Receivable - Non-Credit Reform
Account Number: 1351
Normal Balance: Debit

**Definition:** The amount of accrued interest due on a non-credit reform loan that has been capitalized. Capitalized interest, like loan principal, is subject to interest charges until such time as the debt is paid or otherwise settled. This account does not close at yearend.

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

**Definition:** The 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. This account does not close at yearend.

Account Title: Penalties and Fines Receivable - Not Otherwise Classified
Account Number: 1360
Normal Balance: Debit

**Definition:** The amount of penalties and fines on receivables that is not otherwise identified. This account does not close at yearend.
Account Title: Penalties and Fines Receivable - Loans  
Account Number: 1361  
Normal Balance: Debit  

**Definition:** The amount of penalties and fines on loans receivable. This account does not close at yearend.

Account Title: Penalties and Fines Receivable - Taxes  
Account Number: 1363  
Normal Balance: Debit  

**Definition:** The amount of penalties and fines on taxes receivable. This account does not close at yearend.

Account Title: Allowance for Loss on Penalties and Fines Receivable - Loans  
Account Number: 1365  
Normal Balance: Credit  

**Definition:** The estimated amount of loss due to uncollectible penalties and fines receivable on loans. This account excludes the allowances on loans subject to credit reform, which are recorded in USSGL account 1399, "Allowance for Subsidy." This account does not close at yearend.

Account Title: Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified  
Account Number: 1367  
Normal Balance: Credit  

**Definition:** The estimated amount of loss due to uncollectible penalties and fines receivable that are not otherwise identified. This account excludes allowances for loans subject to credit reform. This account does not close at yearend.
Account Title: Allowance for Loss on Penalties and Fines Receivable - Taxes  
Account Number: 1368  
Normal Balance: Credit  

Definition: The estimated amount of loss due to uncollectible penalties and fines receivable associated with taxes. This account does not close at yearend.

Account Title: Administrative Fees Receivable - Not Otherwise Classified  
Account Number: 1370  
Normal Balance: Debit  

Definition: The amount of administrative fees receivable that is not otherwise identified. This account does not close at yearend.

Account Title: Administrative Fees Receivable - Loans  
Account Number: 1371  
Normal Balance: Debit  

Definition: The amount of administrative fees on loans receivable. This account does not close at yearend.

Account Title: Administrative Fees Receivable - Taxes  
Account Number: 1373  
Normal Balance: Debit  

Definition: The amount of administrative fees on taxes receivable. This account does not close at yearend.

Account Title: Allowance for Loss on Administrative Fees Receivable - Loans  
Account Number: 1375  
Normal Balance: Credit  

Definition: The estimated amount of loss due to uncollectible administrative fees receivable associated with loans. This account excludes the allowance for loans subject to credit reform, which is recorded in USSGL account 1399, "Allowance for Subsidy." This account does not close at yearend.
Account Title: Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Account Number: 1377
Normal Balance: Credit

Definition: The estimated amount of loss due to uncollectible administrative fees receivable that is not otherwise identified. This account does not close at yearend.

Account Title: Allowance for Loss on Administrative Fees Receivable - Taxes
Account Number: 1378
Normal Balance: Credit

Definition: The estimated amount of loss due to uncollectible administrative fees receivable associated with taxes. This account does not close at yearend.

Account Title: Loans Receivable - Troubled Assets Relief Program
Account Number: 1380
Normal Balance: Debit

Definition: The amount of loans issued by the Troubled Assets Relief Program accounted for under the provisions of the Federal Credit Reform Act of 1990. This account does not close at yearend.

Account Title: Interest Receivable - Loans - Troubled Assets Relief Program
Account Number: 1381
Normal Balance: Debit

Definition: The amount of accrued interest charges receivable on loans issued by the Troubled Assets Relief Program accounted for under the provisions of the Federal Credit Reform Act of 1990. This account does not close at yearend.
Account Title: Interest Receivable - Foreign Currency Denominated Assets  
Account Number: 1384  
Normal Balance: Debit

**Definition:** The amount of U.S. dollar equivalent of accrued interest charges receivable on foreign currency denominated assets. This account does not close at yearend. This USSGL account is to be used only by the Department of the Treasury.

Account Title: Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program  
Account Number: 1385  
Normal Balance: Credit

**Definition:** The amount of loss estimated as a result of the uncollectible interest receivable on loans related to the Troubled Assets Relief Program (TARP) accounted for under the provisions of the Federal Credit Reform Act of 1990. This account excludes all other allowances on these TARP loans, which are recorded in USSGL account 1389, "Allowance for Subsidy - Loans - Troubled Assets Relief Program." This account does not close at yearend.

Account Title: Allowance for Subsidy - Loans - Troubled Assets Relief Program  
Account Number: 1389  
Normal Balance: Credit

**Definition:** The amount of unamortized subsidy for loans related to the Troubled Assets Relief Program accounted for under the provisions of the Federal Credit Reform Act of 1990. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance. This account does not close at yearend.
Account Title: Allowance for Subsidy  
Account Number: 1399  
Normal Balance: Credit  

**Definition:** The amount of unamortized credit reform subsidy for direct loans and for defaulted guaranteed loans assumed for collection by the U.S. 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. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance. This account does not close at yearend.

Account Title: Advances and Prepayments  
Account Number: 1410  
Normal Balance: Debit  

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

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. This account does not close at yearend.
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. This account does not close at yearend.

Account Title: Operating Materials and Supplies - Excess, Obsolete, and Unserviceable  
Account Number: 1513  
Normal Balance: Debit  
Definition: The 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. This account does not close at yearend.

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. Federal agencies with immaterial amounts of operating materials and supplies held for repair may report these amounts in USSGL account 1511, “Operating Materials and Supplies Held for Use.” This account does not close at yearend.

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. This account does not close at yearend.
Account Title: Inventory Purchased for Resale  
Account Number: 1521  
Normal Balance: Debit  

Definition: The cost or value of tangible personal property purchased by a Federal agency for resale. This account does not close at yearend.

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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. This account does not close at yearend.

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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. This account does not close at yearend.

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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. This account does not close at yearend.

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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. This account does not close at yearend.
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. This account does not close at yearend.

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Account Title: Inventory - Finished Goods  
Account Number: 1527  
Normal Balance: Debit

**Definition:** The accumulated cost or value of completed products. This account does not close at yearend.

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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. This account does not close at yearend.

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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 account. (See USSGL accounts 1541, “Forfeited Property Held for Sale,” and 1542, “Forfeited Property Held for Donation or Use.”) This account does not close at yearend.
### Seized Cash Deposited

**Account Title:** Seized Cash Deposited  
**Account Number:** 1532  
**Normal Balance:** Debit

**Definition:** The amount of cash seized by law enforcement activity and deposited to the U.S. Department of the Treasury in banks or other financial institutions pending forfeiture judgment. This account does not close at yearend.

### Forfeited Property Held for Sale

**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. This account does not close at yearend.

### Forfeited Property Held for Donation or Use

**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 Federal agency that were acquired as a result of forfeiture proceedings, to satisfy a tax liability, or as unclaimed or abandoned merchandise. This account does not close at yearend.

### Forfeited Property - Allowance

**Account Title:** Forfeited Property - Allowance  
**Account Number:** 1549  
**Normal Balance:** Credit

**Definition:** The estimated amount of third-party liens and claims against forfeited property. This account does not close at yearend.

### Foreclosed 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. This account does not close at yearend.
Account Title: Foreclosed Property - Allowance  
Account Number: 1559  
Normal Balance: Credit

Definition: The estimated amount of third-party liens and claims against foreclosed property and pre-credit reform property. The additional amount necessary to reduce the value of the property to net realized value. This account does not close at yearend.

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. This account does not close at yearend.

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. This account does not close at yearend.

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. This account does not close at yearend.
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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. This account does not close at yearend.

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. This account does not close at yearend.

Account Title: Other Related Property - Allowance
Account Number: 1599
Normal Balance: Credit

Definition: The estimated amount of loss for third-party liens and claims or for other changes in the value of other related property. This account does not close at yearend.

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 U.S. Treasury securities, nonmarketable U.S. Treasury securities, and market-based U.S. Treasury securities. This account does not close at yearend.
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 amount on U.S. Treasury securities issued by the Bureau of the Public Debt and held by a Federal agency. This account does not close at yearend.

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 amount on U.S. Treasury securities issued by the Bureau of the Public Debt and held by a Federal agency. This account does not close at yearend.

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

Definition: The amortization amount of discounts and premiums on U.S. Treasury securities issued by the Bureau of the Public Debt and held by a Federal agency. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance. This account does not close at yearend.

Account Title:  Market Adjustment - Investments  
Account Number:  1618  
Normal Balance:  Debit  

Definition: The accumulated unrealized gain or loss on investments due to adjustments for market value. Do not include market adjustments on investments in fixed value securities. In accordance with Federal Accounting Standards Advisory Board (FASAB) SFFAS No. 5, "Accounting for Liabilities of the Federal Government," paragraph 50, entities not reporting under FASAB generally accepted accounting principles also could use this account to record certain investments at market value. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance. This account does not close at yearend.
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. This account does not close at yearend.

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 and does not include Troubled Assets Relief Program related securities. This account does not close at yearend.

Account Title: Premium on Securities Other Than the Bureau of the Public Debt Securities
Account Number: 1622
Normal Balance: Debit

Definition: The full premium amount on securities other than the Bureau of the Public Debt securities held by a Federal agency and does not include Troubled Assets Relief Program related securities. This account does not close at yearend.

Account Title: Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Account Number: 1623
Normal Balance: Debit

Definition: The amortization amount of discount and premium on securities other than the Bureau of the Public Debt securities held by a Federal agency. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance. This account does not close at yearend.
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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. This account does not close at yearend.

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 amount of U.S. Treasury Zero Coupon Bonds issued by the Bureau of the Public Debt and held by a Federal agency. This account does not close at yearend.

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 a Federal agency. FACTS II normal balance assigned to this account is “debit.” This account does not close at yearend.

Account Title: Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Account Number: 1642
Normal Balance: Debit
Definition: The amount disbursed for securities accounted for under the provisions of the Federal Credit Reform Act of 1990 that have preference over common stock in the payment of dividends and liquidation of assets. The Department of the Treasury records the initial amount when it purchases the equity. This account does not close at yearend.
Account Title: Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Account Number: 1643
Normal Balance: Credit

Definition: The estimated amount of unamortized credit reform subsidy for preferred stock accounted for under the provisions of the Federal Credit Reform Act of 1990. The Department of the Treasury records the initial amount when it purchases the equity. Although the normal balance in this account is credit, it is acceptable in certain instances for this account to have a debit balance. This account does not close at yearend.

Account Title: Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Account Number: 1644
Normal Balance: Debit

Definition: The amount disbursed for common stock that represents equity ownership in a corporation and is accounted for under the provisions of the Federal Credit Reform Act of 1990. The Department of the Treasury records the initial amount when it purchases the equity. If common stock is received as the result of the conversion of another financial instrument, for example stock warrant, the amount of the initial disbursement less any repayments of the converted instrument should be transferred to this account. This account does not close at yearend.

Account Title: Allowance for Subsidy - Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Account Number: 1645
Normal Balance: Credit

Definition: The estimated amount of unamortized credit reform subsidy for common stocks accounted for under the provisions of the Federal Credit Reform Act of 1990. The Department of the Treasury records the initial amount when it purchases the equity. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have debit balance. This account does not close at yearend.
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Account Title: Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act
Account Number: 1646
Normal Balance: Credit
Definition: The full discount amount on Troubled Assets Relief Program securities accounted for under the provisions of the Federal Credit Reform Act of 1990. This account does not close at yearend.

Account Title: Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act
Account Number: 1647
Normal Balance: Debit
Definition: The full premium amount on Troubled Assets Relief Program securities accounted for under the provisions of the Federal Credit Reform Act of 1990. This account does not close at yearend.

Account Title: Preferred Stock in Federal Government Sponsored Enterprise
Account Number: 1650
Normal Balance: Debit
Definition: The value of shares of Government Sponsored Enterprise (GSE) non-voting variable liquidation senior preferred stock. The initial amount is recorded when the Department of the Treasury makes a liquidity payment to a GSE. This account does not close at yearend.

Account Title: Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise
Account Number: 1651
Normal Balance: Debit
Definition: The accumulated unrealized gain or loss on the value of Government Sponsored Enterprise non-voting variable liquidation senior preferred stock due to adjustments for market value. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance. This account does not close at yearend.
Account Title: Common Stock Warrants in Federal Government Sponsored Enterprise
Account Number: 1652
Normal Balance: Debit

**Definition:** The value of shares of Government Sponsored Enterprise (GSE) common stock warrants. The initial amount is recorded when the Department of the Treasury makes a liquidity payment to a GSE. This account does not close at yearend.

Account Title: Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise
Account Number: 1653
Normal Balance: Debit

**Definition:** The accumulated unrealized gain or loss on Government Sponsored Enterprise common stock warrants due to adjustments for market value. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance. This account does not close at yearend.

Account Title: Foreign Investments
Account Number: 1670
Normal Balance: Debit

**Definition:** The par value of securities issued by foreign entities. This account does not close at yearend. This USSGL account is to be used only by the Department of the Treasury.

Account Title: Discount on Foreign Investments
Account Number: 1671
Normal Balance: Credit

**Definition:** The full discount on securities issued by foreign entities. This account does not close at yearend. This USSGL account is to be used only by the Department of the Treasury.
Account Title: Premium on Foreign Investments  
Account Number: 1672  
Normal Balance: Debit  

Definition: The full premium on securities issued by foreign entities held. This account does not close at yearend. This USSGL account is to be used only by the Department of the Treasury.

Account Title: Foreign Exchange Rate Revalue Adjustments - Investments  
Account Number: 1679  
Normal Balance: Debit  

Definition: The adjustment for long-term bonds and other foreign currency denominated assets using a foreign exchange rate to revalue the securities at a given date. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance. This account does not close at yearend. This USSGL account is to be used only by the Department of the Treasury.

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

Definition: The value of other investments owned by a Federal agency. This account does not close at yearend.

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

Definition: The amount of identifiable cost of land and land rights of unlimited duration acquired for or in connection with general property, plant, and equipment used in general operations and permanent improvements. Stewardship land (national park or forest and land in public domain), materials beneath or above the surface, and Outer Continental Shelf resources are excluded. This account does not close at yearend.
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. This account does not close at yearend.

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

Definition: The amount of accumulated depreciation charged to expense for improvements to land. This account does not close at yearend.

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

Definition: The amount of direct labor, direct material, and overhead incurred in the construction of general property, plant, and equipment (except information technology software) for which the Federal agency will be accountable. Upon completion, these costs will be transferred to the proper capital asset account as the acquisition cost of the item. This account does not close at yearend.

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

Definition: The cost of U.S. Federal Government-owned buildings acquired for and used in providing general U.S. Federal Government services or goods. Includes the cost of renovation, improvement, restoration, or reconstruction of multiuse heritage assets when those costs are directly tied to the conduct of U.S. Federal Government operations. This account does not close at yearend.
Account Title: Accumulated Depreciation on Buildings, Improvements, and Renovations
Account Number: 1739
Normal Balance: Credit

Definition: The amount of accumulated depreciation charged to expense for buildings, improvements, and renovations. This account does not close at yearend.

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

Definition: The cost or appraised value of U.S. Federal Government-owned structures and facilities other than buildings purchased by general and trust fund appropriations and under Federal agency control. This account does not close at yearend.

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

Definition: The amount of accumulated depreciation charged to expense for structures and facilities. This account does not close at yearend.

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

Definition: The amount of capitalized cost of tangible equipment items of a durable nature used by the Federal agency in providing goods and services. This excludes computer software. This account does not close at yearend.

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

Definition: The amount of accumulated depreciation charged to expense for equipment. This account does not close at yearend.
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. This account does not close at yearend.

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

Definition: The amount of accumulated depreciation charged to expense for assets under capital lease. This account does not close at yearend.

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 U.S. Federal Government as a lessee, as well as easements and right-of-way. This account does not close at yearend.

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

Definition: The amount of accumulated amortization charged to expense for leasehold improvements. This account does not close at yearend.
Account Title: Internal-Use Software  
Account Number: 1830  
Normal Balance: Debit  

**Definition:** The amount of 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. This account does not close at yearend.

Account Title: Internal-Use Software in Development  
Account Number: 1832  
Normal Balance: Debit  

**Definition:** The full cost amount incurred during the software development stage of (1) contractor-developed software, and (2) internally developed software, (as defined in FASAB SFFAS No. 10, "Accounting for Internal Use Software"). Upon completion, these costs will be transferred to USSGL account 1830, “Internal-Use Software.” This account does not close at yearend.

Account Title: Accumulated Amortization on Internal-Use Software  
Account Number: 1839  
Normal Balance: Credit  

**Definition:** The accumulated amount of 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. This account does not close at yearend.

Account Title: Other Natural Resources  
Account Number: 1840  
Normal Balance: Debit  

**Definition:** The cost or appraised value of natural resources other than land. This account does not close at yearend.
Account Title: Allowance for Depletion
Account Number: 1849
Normal Balance: Credit

Definition: The reduction of an estimated available quantity of other natural resources. This account does not close at yearend.

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. This account does not close at yearend.

Account Title: Accumulated Depreciation on Other General Property, Plant, and Equipment
Account Number: 1899
Normal Balance: Credit

Definition: The amount of accumulated depreciation charged to expense for other general property, plant, and equipment. This account does not close at yearend.

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: The U.S. Department of the Treasury and the Office of Management and Budget must approve use of this account. This account does not close at yearend.
Account Title: Contingent Receivable for Capital Transfers  
Account Number: 1923  
Normal Balance: Debit  

Definition: The amount of contingent capital transfer due from Federal entities to a General Fund Receipt Account. This account offsets USSGL account 2923, "Contingent Liability for Capital Transfers." This account does not close at yearend.

Account Title: Capital Transfers Receivable  
Account Number: 1925  
Normal Balance: Debit  

Definition: The amount of capital transfers due to a General Fund Receipt Account from Federal entities. This account does not close at yearend.

Account Title: Other Assets  
Account Number: 1990  
Normal Balance: Debit  

Definition: Other assets not otherwise classified above. This account does not close at yearend.

Account Title: General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed  
Account Number: 1995  
Normal Balance: Debit  

Definition: The net realizable value of general property, plant, and equipment that is permanently removed from service but not yet disposed and is reclassified in accordance with Federal Accounting Standards Advisory Board (FASAB), Federal Financial Accounting Technical Release No. 14, paragraphs 10 and 12.
Account Title: Accounts Payable
Account Number: 2110
Normal Balance: Credit

Definition: The amount owed to another Federal agency, Federal entity, or non-Federal entity for goods and other property ordered and received, and for services rendered by other than employees. This account does not close at yearend.

Account Title: Accounts Payable for Federal Government Sponsored Enterprise
Account Number: 2112
Normal Balance: Credit

Definition: The amount owed to a Government Sponsored Enterprise (GSE) for excess of the GSE's liabilities over its assets. This account does not close at yearend.

Account Title: Disbursements in Transit
Account Number: 2120
Normal Balance: Credit

Definition: The amount of a voucher schedule payments transmitted to the regional disbursing office for payment but not processed by the regional disbursing office. This account does not close at yearend.

Account Title: Contract Holdbacks
Account Number: 2130
Normal Balance: Credit

Definition: The amount withheld from grantees or contractors pending completion of related contracts. This account does not close at yearend.

Account Title: Accrued Interest Payable - Not Otherwise Classified
Account Number: 2140
Normal Balance: Credit

Definition: The amount of interest accrued and owed to others that is not otherwise identified. This account does not close at yearend.
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Account Title: Accrued Interest Payable - Debt
Account Number: 2141
Normal Balance: Credit

Definition: The amount of interest accrued and owed to others that is the result of loans and securities issued under general and special financing authority, including securities issued by the Bureau of the Public Debt. This account does not close at yearend.

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 Federal entity will request a transfer of funds. The investing Federal entity will disinvest and transfer necessary funds via an SF 1151: Nonexpenditure Transfer Authorization. The budget authority from the transfer is realized, and obligations may be incurred before the actual transfer of funds. This account does not close at yearend.

Account Title: Expenditure Transfers Payable
Account Number: 2155
Normal Balance: Credit

Definition: The amount of financing sources payable to a trust fund or a Federal fund (as defined by the Office of Management and Budget) that occurs as a result of a nonexchange transaction. This account does not close at yearend.
Account Title: Entitlement Benefits Due and Payable  
Account Number: 2160  
Normal Balance: Credit  

Definition: The amount of any unpaid entitlement benefits due to any qualifying entity, State, local, or tribal government as authorized by law as of the reporting date. 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, U.S. Department of Veterans Affairs Pension, and Railroad Retirement Pension Benefits, etc. This account does not close at yearend.

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. This account does not close at yearend.

Account Title: Loan Guarantee Liability  
Account Number: 2180  
Normal Balance: Credit  

Definition: The expected present value amount of cash flows to and from the U.S. Federal Government from loan guarantees. This account is the financing fund for loan guarantee programs. Record all transactions that affect the subsidy for loan guarantees in this account. The initial transaction transfers the subsidy monies from the program fund to the financing fund. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance. This account does not close at yearend.

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

Definition: The amount of liabilities, not otherwise classified above, for which there is a related budgetary obligation (USSGL account 49X1). This account does not close at yearend.
Account Title: Employee Health Care Liability Incurred but Not Reported
Account Number: 2191
Normal Balance: Credit

**Definition:** The amount of claims or benefits that occurred during a particular time period but that have not yet been reported or submitted to an insurer. This account does not close at yearend.

Account Title: Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks
Account Number: 2192
Normal Balance: Credit

**Definition:** The amount recorded for monetization/demonetization of SDRs to the Federal Reserve Bank in exchange for dollars. This account does not close at yearend. This USSGL account is to be only used by the department of the Treasury.

Account Title: Allocation of Special Drawing Rights (SDRs)
Account Number: 2193
Normal Balance: Credit

**Definition:** The amount of corresponding liability representing the value of the reserve assets (that is, SDRs) allocated by the International Monetary Fund to meet global needs to supplement existing reserve assets. SDRs derive their quality as reserve assets from the undertaking of the members to accept them in exchange for "freely useable" currencies (the U.S. dollar, European euro, Japanese yen, and British pound sterling). This account does not close at yearend. This USSGL account is to be used only by the Department of the Treasury.

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

**Definition:** The estimated amount of liability for salaries, wages, and funded annual leave and sick leave that have been earned but are unpaid. (Refer to FASAB SFFAS No. 1, “Accounting for Selected Assets and Liabilities,” paragraph 84.) This account does not close at yearend.
Account Title: Withholdings Payable  
Account Number: 2211  
Normal Balance: Credit  
Definition: The amount withheld from employees' salaries for taxes, employee benefit contributions, wage garnishments, and other withholdings. This account does not close at yearend.

Account Title: Employer Contributions and Payroll Taxes Payable  
Account Number: 2213  
Normal Balance: Credit  
Definition: The amount of the employer portion of payroll taxes and benefit contributions, such as retirement, including the Federal agency's contribution to the Thrift Savings Plan (Federal/non-Federal attribute domain value "N"), and health and life insurance for covered employees. This account does not close at yearend.

Account Title: Other Post Employment Benefits Due and Payable  
Account Number: 2215  
Normal Balance: Credit  
Definition: The amount due to former or inactive employees (not retired) and/or beneficiaries. Other post employment benefits can include salary continuation, severance benefits, counseling, training, funded unemployment liability for Federal employees, funded Federal Employees’ Compensation Act liability, and the current portion of veterans’ disability compensation benefits. This is not an actuarial liability. This account does not close at yearend.

Account Title: Pension Benefits Due and Payable to Beneficiaries  
Account Number: 2216  
Normal Balance: Credit  
Definition: The amount of pension benefits, excluding Railroad Retirement Benefits and U.S. Department of Veterans Affairs Pension, due from the administering Federal agencies to eligible Federal civilian employees, military employees, or their beneficiaries. This is not an actuarial liability. (Refer to FASAB SFFAS No. 1, “Accounting for Selected Assets and Liabilities,” paragraph 84.) This account does not close at yearend.
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Account Title: Benefit Premiums Payable to Carriers
Account Number: 2217
Normal Balance: Credit

Definition: The amount due from the administering Federal agencies to the benefit carriers for providing health insurance employment benefits. (Refer to FASAB SFFAS No. 1, "Accounting for Selected Assets and Liabilities," paragraph 84.) This account does not close at yearend.

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

Definition: The amount of life insurance benefits due from the administering plans to eligible beneficiaries. This is not an actuarial liability. (Refer to FASAB SFFAS No. 1, “Accounting for Selected Assets and Liabilities,” paragraph 84.) This account does not close at yearend.

Account Title: Unfunded Leave
Account Number: 2220
Normal Balance: Credit

Definition: The amount recorded by an employer Federal agency for unpaid leave earned that an employee is entitled to upon separation and that will be funded by future years’ budgetary resources. This account does not close at yearend.

Account Title: Unfunded FECA Liability
Account Number: 2225
Normal Balance: Credit

Definition: The amount of Federal Employees’ Compensation Act (FECA) liability billed to Federal agencies by the Department of Labor for FECA payments made on the Federal agencies' behalves. This liability will be funded by future years’ budgetary resources. This is not an actuarial liability. This account does not close at yearend.
Account Title: Other Unfunded Employment Related Liability  
Account Number: 2290  
Normal Balance: Credit  
Definition: The amount of unfunded employment related liabilities not otherwise classified above that will be funded by future years' budgetary resources. Include the unfunded liability for unemployment for Federal employees in this account. This account does not close at yearend.

Account Title: Liability for Advances and Prepayments  
Account Number: 2310  
Normal Balance: Credit  
Definition: The amount of payments received in advance of performance of activities for which revenue has not been earned. This account does not close at yearend.

Account Title: Other Deferred Revenue  
Account Number: 2320  
Normal Balance: Credit  
Definition: The amount of revenue or income received but not yet earned from non-Federal sources not otherwise classified as advances or prepayments. An example is deferred revenue related to the pending sale of a forfeited asset. This account does not close at yearend.

Account Title: Liability for Nonfiduciary Deposit Funds and Undeposited Collections  
Account Number: 2400  
Normal Balance: Credit  
Definition: The amount offsetting undeposited collections and collections deposited in nonfiduciary deposit funds awaiting disposition. This account does not close at yearend.

Account Title: Liability for Clearing Accounts  
Account Number: 2410  
Normal Balance: Credit  
Definition: The amount that offsets collections deposited in clearing accounts awaiting disposition or reclassification. This account does not close at yearend.
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. This account does not close at yearend.

Account Title: Capitalized Loan Interest Payable - Non-Credit Reform  
Account Number: 2511  
Normal Balance: Credit  

**Definition:** The amount of accrued interest owed on a non-credit reform loan that has been capitalized. Capitalized interest, like loan principal, is subject to interest charges until such time as the debt is paid or otherwise settled. This account does not close at yearend.

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. This account does not close at yearend.

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. This account does not close at yearend.
Account Title: Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
Account Number: 2531
Normal Balance: Debit

Definition: The discount amount on U.S. securities issued under general and special financing authority. This account does not close at yearend.

Account Title: Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
Account Number: 2532
Normal Balance: Credit

Definition: The premium amount on U.S. securities issued under general and special financing authority. This account does not close at yearend.

Account Title: Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
Account Number: 2533
Normal Balance: Credit

Definition: The amortization amount of discount on securities issued under general and special financing authority. This account does not close at yearend.

Account Title: Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
Account Number: 2534
Normal Balance: Debit

Definition: The amortization amount of premium on securities issued under general and special financing authority. This account does not close at yearend.
Account Title: Participation Certificates  
Account Number: 2540  
Normal Balance: Credit  

**Definition:** The amount of liability for a Federal agency's share of participation certificates. This account does not close at yearend.

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Account Title: Other Debt  
Account Number: 2590  
Normal Balance: Credit  

**Definition:** All other forms of U.S. Federal Government obligations, secured and unsecured, not otherwise classified above. This account does not close at yearend.

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Account Title: Actuarial Pension Liability  
Account Number: 2610  
Normal Balance: Credit  

**Definition:** The amount recorded by the administering Federal agencies for actuarial present value of all future retirement benefits, based on projected salaries and total projected services less the actuarial present value of future normal cost contributions that would be made for and by the employees under the plan. (Refer to FASAB SFFAS No. 5, “Accounting for Liabilities of the Federal Government,” paragraph 71.) This account does not close at yearend.

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Account Title: Actuarial Health Insurance Liability  
Account Number: 2620  
Normal Balance: Credit  

**Definition:** The amount recorded by the administering Federal agencies for actuarial present value of all future health insurance benefits less the actuarial present value of future normal cost contributions that would be made for and by the employees under the plan. (Refer to FASAB SFFAS No. 5, “Accounting for Liabilities of the Federal Government,” paragraphs 79 and 88.) This account does not close at yearend.
Account Title: Actuarial Life Insurance Liability  
Account Number: 2630  
Normal Balance: Credit  

Definition: The amount recorded by administering Federal agencies for the expected present value of future outflows to be paid to, or on behalf of, existing policy holders, less expected present value of future net premiums to be collected. (Refer to FASAB SFFAS No. 5, “Accounting for Liabilities of the Federal Government,” paragraph 113.) This account does not close at yearend.

Account Title: Actuarial FECA Liability  
Account Number: 2650  
Normal Balance: Credit  

Definition: The amount recorded by employer Federal agencies for the actuarial present value of future Federal Employees’ Compensation Act benefits provided to Federal employees or their beneficiaries as a result of work-related deaths, disability, or occupational disease. (Refer to FASAB SFFAS No. 5, “Accounting for Liabilities of the Federal Government,” paragraphs 95 and 96.) This account does not close at yearend.

Account Title: Actuarial Liabilities for Federal Insurance and Guarantee Programs  
Account Number: 2660  
Normal Balance: Credit  

Definition: The amount recorded by administering Federal agencies for estimated losses on Federal insurance and guarantee program claims (except social insurance and loan guarantee programs). This account does not close at yearend.

Account Title: Actuarial Liabilities for Treasury-Managed Benefit Programs  
Account Number: 2670  
Normal Balance: Credit  

Definition: The amount recorded by the Department of the Treasury for actuarial liabilities of future benefit payments to be paid from programs such as the D.C. Federal Pension Fund and the D.C. Judicial Retirement Fund. This account does not close at yearend.
Account Title: Other Actuarial Liabilities
Account Number: 2690
Normal Balance: Credit

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

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. This account does not close at yearend.

Account Title: Contingent Liabilities
Account Number: 2920
Normal Balance: Credit

Definition: The amount that is recognized as a result of a past event where a future outflow or other sacrifice of resource is probable and measurable. Record a contingent liability related to environmental cleanup cost in USSGL account 2995, “Estimated Cleanup Cost Liability.” This account does not close at yearend.

Account Title: Contingent Liabilities - Federal Government Sponsored Enterprise
Account Number: 2922
Normal Balance: Credit

Definition: The amount of liquidity accruals and/or markup of liquidity preference accrued in a prior year for Government Sponsored Enterprise. It is probable that the amount will result in a measurable future outflow or other sacrifice of resources. This account does not close at yearend.
Account Title: Contingent Liability for Capital Transfers  
Account Number: 2923  
Normal Balance: Credit  

**Definition:** The amount recognized as a result of past events where a capital transfer to a General Fund Receipt Account is probable and measurable. This account offsets USSGL account 1923, "Contingent Receivable for Capital Transfers." This account does not close at yearend.

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. This account does not close at yearend.

Account Title: Accounts Payable From Canceled Appropriations  
Account Number: 2960  
Normal Balance: Credit  

**Definition:** The amount of reinstated valid accounts payable that were canceled. This account does not close at yearend.

Account Title: Liability for Capital Transfers  
Account Number: 2970  
Normal Balance: Credit  

**Definition:** The amount to be transferred to a General Fund Receipt Account. This includes excess amounts in liquidating funds. This account does not close at yearend.
Account Title: Custodial Liability
Account Number: 2980
Normal Balance: Credit

**Definition:** The amount of custodial revenue, as defined by FASAB SFFAS No. 7, yet to be transferred to another entity. For amounts collected or to be collected on behalf of the General Fund of the Treasury, use the Federal Agencies' Centralized Trial-Balance System (FACTS I) Federal/non-Federal attribute domain value “F” and transaction partner code “99.” For all other amounts, use the appropriate attribute domain value. This USSGL account is included on the USSGL crosswalk for the Statement of Custodial Activity or on a custodial footnote. This account does not close at yearend.

Account Title: Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity
Account Number: 2985
Normal Balance: Credit

**Definition:** The amount of non-entity assets held in a General Fund Receipt Account or other Department of the Treasury account symbol for transfer to other Federal entities. This account excludes amounts defined as custodial in FASAB SFFAS No. 7. For amounts collected or to be collected on behalf of the General Fund of the Treasury that are not on the Statement of Custodial Activity or on a custodial footnote, use Federal Agencies' Centralized Trial-Balance System (FACTS I) Federal/non-Federal attribute domain value “F” and transaction partner code “99.” This USSGL account is included on the USSGL crosswalk for the Balance Sheet, but it is not included on the USSGL crosswalk for the Statement of Custodial Activity nor on a custodial footnote. This account does not close at yearend.

Account Title: Other Liabilities Without Related Budgetary Obligations
Account Number: 2990
Normal Balance: Credit

**Definition:** Other liabilities not otherwise classified, for which there is not a related budgetary obligation. This account does not close at yearend.
<table>
<thead>
<tr>
<th>Account Title</th>
<th>Estimated Cleanup Cost Liability</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account Number</td>
<td>2995</td>
</tr>
<tr>
<td>Normal Balance</td>
<td>Credit</td>
</tr>
</tbody>
</table>

**Definition:** The estimated amount of 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. This account does not close at yearend.

<table>
<thead>
<tr>
<th>Account Title</th>
<th>Unexpended Appropriations - Cumulative</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account Number</td>
<td>3100</td>
</tr>
<tr>
<td>Normal Balance</td>
<td>Credit</td>
</tr>
</tbody>
</table>

**Definition:** The amount of unexpended appropriations after fiscal yearend closing. The balance in this account remains the same during the fiscal year. Activity to increase or decrease unexpended appropriations is reflected in other USSGL accounts in the 3100 series. At yearend, the nominal USSGL accounts in the 3100 series are closed to this USSGL account, including special and trust funds that receive appropriations from the General Fund of the Treasury. During the fiscal year, the net of debit and credit balances in the 3100 series accounts reflects the total remaining balance of unused appropriations. Special and trust funds that receive appropriations from the General Fund of the Treasury are to record this account. This account does not close at yearend.

<table>
<thead>
<tr>
<th>Account Title</th>
<th>Unexpended Appropriations - Appropriations Received</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account Number</td>
<td>3101</td>
</tr>
<tr>
<td>Normal Balance</td>
<td>Credit</td>
</tr>
</tbody>
</table>

**Definition:** The amount of new appropriations received during the fiscal year. Special and trust funds do not use this USSGL account to record appropriations of dedicated receipts and dedicated collections. However, special and trust funds that receive appropriations from the General Fund of the Treasury are to use this account.
Account Title: Unexpended Appropriations - Transfers-In  
Account Number: 3102  
Normal Balance: Credit  

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

Account Title: Unexpended Appropriations - Transfers-Out  
Account Number: 3103  
Normal Balance: Debit  

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

Account Title: Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year  
Account Number: 3105  
Normal Balance: Debit  

**Definition:** The amount of net increase or decrease to unexpended appropriations due to errors in years preceding the prior-year’s financial statements that resulted from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time the financial statements were prepared. Use only when comparative financial statements are being presented. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

Account Title: Unexpended Appropriations - Adjustments  
Account Number: 3106  
Normal Balance: Debit  

**Definition:** The amount of adjustments during the fiscal year to unexpended appropriations from current or prior years. Examples of adjustments include rescissions, and cancellations of expired appropriations. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.
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**Account Title:** Unexpended Appropriations - Used
**Account Number:** 3107
**Normal Balance:** Debit

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

**Account Title:** Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors
**Account Number:** 3108
**Normal Balance:** Debit

**Definition:** The amount of net increase or decrease to unexpended appropriations due to errors in prior-period financial statements that resulted from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time the financial statements were prepared. Use USSGL account 3105, “Unexpended Appropriations – Prior Period Adjustments Due to Corrections of Errors – Years Preceding the Prior Year” for the amount of net increase or decrease to unexpended appropriations due to errors occurring in years preceding the prior year’s financial statements. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

**Account Title:** Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles
**Account Number:** 3109
**Normal Balance:** Debit

**Definition:** The amount of net increase or decrease to unexpended appropriations from a prior period due to a change from one generally accepted accounting principle to another one that can be justified as preferable or the adoption of a new FASAB standard. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.
Account Title: Cumulative Results of Operations  
Account Number: 3310  
Normal Balance: Credit  

**Definition:** The amount of net difference since the inception of the activity between (1) expenses and losses, and (2) financing sources including appropriations, revenues, and gains. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance. This account does not close at yearend.

Account Title: Fiduciary Net Assets  
Account Number: 3400  
Normal Balance: Credit  

**Definition:** The value of beneficiaries’ equity. Fiduciary activities generally do not crosswalk to the Federal entity’s financial statements, but they should be included in the Federal entity’s notes to the financial statements, as required by FASAB SFFAS No. 31, “Accounting for Fiduciary Activities.” This account does not close at yearend.

Account Title: Contributions to Fiduciary Net Assets  
Account Number: 3410  
Normal Balance: Credit  

**Definition:** Contributions increase fiduciary net assets. Contributions include cash collected from and on behalf of beneficiaries and directly increase a beneficiary’s equity. Fiduciary activities generally do not crosswalk to the Federal entity’s financial statements, but they should be included in the Federal entity’s notes to the financial statements, as required by FASAB SFFAS No. 31, “Accounting for Fiduciary Activities.”

Account Title: Withdrawals or Distributions of Fiduciary Net Assets  
Account Number: 3420  
Normal Balance: Debit  

**Definition:** Disbursements to and on behalf of beneficiaries decrease fiduciary net assets. Disbursements are equity distributions to or on behalf of beneficiaries. Fiduciary activities generally do not crosswalk to the Federal entity’s financial statements, but they should be included in the Federal entity’s notes to the financial statements, as required by FASAB SFFAS No. 31, “Accounting for Fiduciary Activities.”
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Account Title: Estimated Indefinite Contract Authority
Account Number: 4032
Normal Balance: Debit

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

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

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

Account Title: Estimated Indefinite Borrowing Authority
Account Number: 4042
Normal Balance: Debit

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

Account Title: Anticipated Reductions to Borrowing Authority
Account Number: 4044
Normal Balance: Credit

Definition: Estimated amounts of reductions during the fiscal year to borrowing authority.
Account Title: Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority
Account Number: 4047
Normal Balance: Credit

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

Account Title: Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances
Account Number: 4048
Normal Balance: Credit

Definition: Anticipated amounts to be transferred from prior-year balances 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 entity collections, excluding reimbursables, expected in the current fiscal year.

Account Title: Anticipated Collections From Federal Sources
Account Number: 4070
Normal Balance: Debit

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

Account Title: Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred  
Account Number: 4082  
Normal Balance: Credit  
Definition: The amount in USSGL account 4166, "Allocations of Realized Authority - To Be Transferred From Invested Balances," transferred from one Treasury Appropriation Fund Symbol to another. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance.

Account Title: Transfers - Current-Year Authority - Receivable - Transferred  
Account Number: 4083  
Normal Balance: Credit  
Definition: The amount in USSGL account 4171, "Nonallocation Transfers of Invested Balances - Receivable," transferred from one Treasury Appropriation Fund Symbol to another. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance.

Account Title: Debt Liquidation Appropriations  
Account Number: 4111  
Normal Balance: Debit  
Definition: The amount appropriated to liquidate debt as specified in the appropriation language.
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 Receipts Derived from Unavailable Trust or Special Fund Receipts  
Account Number: 4113  
Normal Balance: Debit  

**Definition:** The amount of receipts appropriated from an "unavailable" trust or special fund receipt account to a corresponding trust or special fund expenditure account. (Amounts deposited into trust or special fund receipt accounts designated by Department of the Treasury as "unavailable" are appropriated via Treasury warrant, upon legislative action, to the corresponding expenditure account.) This budgetary resource account does not correspond with proprietary USSGL account 3101, "Unexpended Appropriations - Appropriations Received."

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

**Definition:** The amount of receipts appropriated from an "available" trust or special fund receipt account to a corresponding trust or special fund expenditure account. (Amounts designated by the Department of the 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: Debt Forgiveness Appropriation  
Account Number: 4116  
Normal Balance: Debit  

**Definition:** The amount of budget authority that Congress provides equivalent to an inferred appropriation to retire debt as specified in a public law. This excludes debt subject to credit reform.

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 as specified in the Federal Credit Reform Act of 1990.

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

**Definition:** The amount of budget authority appropriated as specified in the appropriation language for all other appropriations not otherwise classified.

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

**Definition:** The current estimate of anticipated indefinite amounts to become available under either a standing provision of law or a new appropriation that provides budget authority.
Account Title: Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation
Account Number: 4121
Normal Balance: Debit

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

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

Definition: The amount receivable for interest on the Bureau of the Public Debt securities to be paid in the future. Only the Bureau of the Public Debt may use this account. This account does not close at yearend.

Account Title: Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction
Account Number: 4123
Normal Balance: Debit

Definition: The amount of authority reclassified from USSGL account 4126, “Amounts Appropriated From Specific Invested TAFS - Receivable,” because of a temporary reduction. Since this is a reclassification of a receivable, there is no impact on fund balance. Use this account only in a specific Federal agency expenditure account where the receivable is from an invested expenditure account.
Account Title: Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation
Account Number: 4124
Normal Balance: Credit

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

Account Title: Loan Modification Adjustment Transfer Appropriation
Account Number: 4125
Normal Balance: Debit

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

Account Title: Amounts Appropriated From Specific Invested TAFS - Receivable
Account Number: 4126
Normal Balance: Debit

Definition: Amounts appropriated in an appropriation or authorization act from an invested Treasury Appropriation Fund Symbol (TAFS) to a specific Federal agency account. The amounts appropriated to the Federal agency will be accomplished via nonexpenditure transfer; however, the amounts are reflected in the Budget of the United States Government: Appendix as an appropriation rather than as a transfer. For cash management purposes, the funds remain invested until needed for disbursement; therefore, a receivable is required to reflect the total budget authority. This account does not close at yearend.
Account Title: Amounts Appropriated From Specific Invested TAFS - Payable  
Account Number: 4127  
Normal Balance: Credit

**Definition:** Amounts appropriated in an appropriation or authorization act from an invested Treasury Appropriation Fund Symbol (TAFS) to a specific expenditure account. The amounts appropriated to the Federal agency will be accomplished via nonexpenditure transfer; however, the amounts are reflected in the Budget of the United States Government: Appendix as an appropriation rather than a transfer. For cash management purposes, the funds remain invested until needed for disbursement; therefore, a payable is required to reflect the total budget authority. This account does not close at yearend.

Account Title: Amounts Appropriated From Specific Invested TAFS - Transfers-In  
Account Number: 4128  
Normal Balance: Debit

**Definition:** Amounts appropriated in an appropriation or authorization act from a Federal agency Treasury Appropriation Fund Symbol (TAFS) to a specific Federal agency expenditure account and transferred in via nonexpenditure transfer. However, the amounts are reflected in the Budget of the United States Government: Appendix as an appropriation rather than a transfer. Exceptions for use of this account, in the absence of investment authority, include the transfers-in of special fund user fees to a Nuclear Regulatory Commission or Internal Revenue Service general fund expenditure account.

Account Title: Amounts Appropriated From Specific Invested TAFS - Transfers-Out  
Account Number: 4129  
Normal Balance: Credit

**Definition:** Amounts appropriated in an appropriation or authorization act from an invested Treasury Appropriation Fund Symbol (TAFS) to a specific Federal agency expenditure account, and then transferred out via nonexpenditure transfer. However, the amounts are reflected in the Budget of the United States Government: Appendix as an appropriation rather than a transfer. Exceptions for use of this account, in the absence of investment authority, include the transfers-out of special fund user fees to a Nuclear Regulatory Commission or Internal Revenue Service general fund expenditure account.
Account Title: Appropriation To Liquidate Contract Authority Withdrawn  
Account Number: 4130  
Normal Balance: Credit  

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

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

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

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

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

Account Title: Decreases to Indefinite Contract Authority  
Account Number: 4133  
Normal Balance: Credit  

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

Account Title: Contract Authority Withdrawn  
Account Number: 4134  
Normal Balance: Credit  

Definition: The amount of unfunded indefinite contract authority withdrawn due to recoveries of prior-year obligations.
Account Title: Contract Authority Liquidated
Account Number: 4135
Normal Balance: Credit

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

Account Title: Contract Authority To Be Liquidated by Trust Funds
Account Number: 4136
Normal Balance: Credit

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

Account Title: Transfers of Contract Authority - Allocation
Account Number: 4137
Normal Balance: Debit

Definition: The amount of contract authority transferred between parent and allocation (child) Treasury Appropriation Fund Symbols based upon an approved letter. This occurs before the actual transfer of funds, which is to be accomplished as a nonexpenditure allocation transfer. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance. This account does not close at yearend.

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 as specified in the appropriation language.
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. This account does not close at yearend.

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 Federal agency ultimately will use subsequent appropriations or offsetting collections to liquidate the obligations.

Account Title: Actual Repayment of Borrowing Authority Converted to Cash
Account Number: 4142
Normal Balance: Credit

**Definition:** Amounts transferred to the General Fund of the Treasury by a nonexpenditure transfer for unused or excess borrowing amounts to repay debt. The borrowing authority has been exercised but has not been used to liquidate obligations.
## Account Title: Current-Year Decreases to Indefinite Borrowing Authority Realized
### Account Number: 4143
### Normal Balance: Credit

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

## Account Title: Borrowing Authority Withdrawn
### Account Number: 4144
### Normal Balance: Credit

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

## Account Title: Borrowing Authority Converted to Cash
### Account Number: 4145
### Normal Balance: Credit

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

## Account Title: Actual Repayments of Debt, Current-Year Authority
### Account Number: 4146
### Normal Balance: Credit

**Definition:** Amounts actually transferred by nonexpenditure transfer during the fiscal year from current-year resources to repay debt. This also includes amounts actually transferred by nonexpenditure transfer during the fiscal year to repay debt forgiven. This excludes amounts related to actual repayments of borrowing authority converted to cash.
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. This excludes amounts related to actual repayments of borrowing authority converted to cash.

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

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

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

Definition: The amount of borrowing authority carried forward into the next fiscal year for definite borrowing authority. For indefinite borrowing authority, this will be the amount that is supported by unpaid obligations (undelivered orders and expended authority). This account does not close at yearend.

Account Title: Reappropriations - Transfers-In
Account Number: 4150
Normal Balance: Debit

Definition: The amount of new budget authority transferred in based on a law that extends the availability of unobligated balances of budget authority that have expired, as a result of legislation enacted subsequent to the law that provided the budget authority. This transaction is accomplished via an SF 1151: Nonexpenditure Transfer Authorization.
Account Title: Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority
Account Number: 4151
Normal Balance: Credit

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

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

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

Account Title: Transfers of Contract Authority - Nonallocation
Account Number: 4153
Normal Balance: Debit

**Definition:** The amount of contract authority transferred between two nonallocation Treasury Appropriation Fund Symbols. This occurs before the actual transfer of funds, which will later be accomplished as a nonexpenditure nonallocation transfer. Only the Department of Transportation may use this account. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance. This account is reduced at yearend by the amount of appropriations received to liquidate contract authority – nonallocation – transferred. This account does not close at yearend.
Account Title: Appropriation To Liquidate Contract Authority - Nonallocation - Transferred
Account Number: 4154
Normal Balance: Debit

Definition: The amount of liquidating appropriations received during the fiscal year to fund contract authority transferred from one nonallocation Treasury Appropriation Fund Symbol to another. The transfer is accomplished via an SF 1151: Nonexpenditure Transfer Authorization. Only the Department of Transportation may use this account. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

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: Debit  

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

Account Title: Allocations of Authority - Anticipated From Invested Balances  
Account Number: 4165  
Normal Balance: Debit  

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

Account Title: Allocations of Realized Authority - To Be Transferred From Invested Balances  
Account Number: 4166  
Normal Balance: Debit  

Definition: The amount of undistributed funds to be allocated between two Treasury Appropriation Fund Symbols (TAFS) where the parent TAFS maintains invested balances. The parent TAFS would record a normal credit to this account and the receiving TAFS would record a normal debit to this account. For cash management purposes, the funds remain invested until needed for disbursement. This USSGL account is to be recorded mainly by trust funds and special funds, which typically have investment authority. (This occurs before the request for an SF 1151: Nonexpenditure Transfer Authorization and is only permissible under specific circumstances.) Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance. This account does not close at yearend.
Account Title: Allocations of Realized Authority - Transferred From Invested Balances
Account Number: 4167
Normal Balance: Debit

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

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

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

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

**Definition:** The amount of realized nonexpenditure transfers between two Treasury Appropriation Fund Symbols during the fiscal year of current-year unobligated authority. This amount excludes transfers of amounts from invested balances. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.
Account Title: Nonallocation Transfers of Invested Balances - Receivable
Account Number: 4171
Normal Balance: Debit

Definition: The amount to be transferred in of unrealized nonexpenditure transfers of invested balances, excluding allocation transfers, between two trust funds or between two Federal funds (as defined by the Office of Management and Budget), when investment authority is involved. For cash management purposes, the funds remain invested until needed for disbursement. (This occurs before the request for an SF 1151: Nonexpenditure Transfer Authorization, and is only permissible under specific circumstances.) Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance. This account does not close at yearend.

Account Title: Nonallocation Transfers of Invested Balances - Payable
Account Number: 4172
Normal Balance: Credit

Definition: The amount to be transferred out of unrealized nonexpenditure transfers of invested balances, excluding allocation transfers, between two trust funds or between two Federal funds (as defined by Office of Management and Budget), when investment authority is involved. For cash management purposes, the funds remain invested until needed for disbursement. (This occurs before the request for an SF 1151: Nonexpenditure Transfer Authorization, and is only permissible under specific circumstances.) Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance. This account does not close at yearend.

Account Title: Nonallocation Transfers of Invested Balances - Transferred
Account Number: 4173
Normal Balance: Debit

Definition: The amount of nonexpenditure transfers of invested balances accomplished via an SF 1151: Nonexpenditure Transfer Authorization, that reduce previously established USSGL accounts 4171, "Nonallocation Transfers of Invested Balances - Receivable" or 4172, "Nonallocation Transfers of Invested Balances - Payable." Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.
Account Title: Allocation Transfers of Current-Year Authority for Noninvested Accounts
Account Number: 4175
Normal Balance: Debit

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

Account Title: Allocation Transfers of Prior-Year Balances
Account Number: 4176
Normal Balance: Debit

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

Account Title: Anticipated Transfers - Prior-Year Balances
Account Number: 4180
Normal Balance: Debit

Definition: The net amount of anticipated nonexpenditure transfers of prior-year unobligated balances to or from appropriations and funds. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.
Account Title: Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Account Number: 4183
Normal Balance: Debit

**Definition:** The amount of anticipated nonexpenditure transfers of prior-year unobligated balances between two unexpired Treasury Appropriation Fund Symbols resulting from legislation that changed the purpose for which the balances are available for obligation. These anticipated transfers are reflected as anticipated transfers of new budget authority on the SF 133: Report on Budget Execution and Budgetary Resources. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

Account Title: Transfers - Prior-Year Balances
Account Number: 4190
Normal Balance: Debit

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

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

**Definition:** The amount of realized nonexpenditure transfers during the fiscal year from an expired Treasury Appropriation Fund Symbol (TAFS) to an unexpired TAFS as a result of authority to extend the period of availability of the expired balances that does not meet the definition of a reappropriation. This transaction is accomplished via an SF 1151: Nonexpenditure Transfer Authorization. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.
Account Title: Balance Transfers - Unexpired to Expired
Account Number: 4192
Normal Balance: Debit

Definition: The amount of realized nonexpenditure transfers during the fiscal year from an unexpired Treasury Appropriation Fund Symbol (TAFS) to an expired TAFS, for example to minimize the effect of foreign currency fluctuations in order to maintain the budgeted level of operations for such expired TAFS. This transaction is accomplished via an SF 1151: Nonexpenditure Transfer Authorization. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

Account Title: Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Account Number: 4193
Normal Balance: Debit

Definition: The amount of realized nonexpenditure transfers during the fiscal year of prior-year unobligated balances between two unexpired Treasury Appropriation Fund Symbols resulting from legislation that changed the purpose for which the balances are available for obligation. These balance transfers are reflected as transfers of new budget authority on the SF 133: Report on Budget Execution and Budgetary Resources and the Office of Management and Budget Program and Financing Schedule. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

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

Definition: The amount of resources with obligations transferred to or from appropriations and funds recorded via nonexpenditure transfer during the fiscal year. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.
Account Title: Balance Transfers-In - Expired to Expired  
Account Number: 4196  
Normal Balance: Debit  
Definition: The amount of realized nonexpenditure transfers-in during the fiscal year of unobligated balances to an expired Treasury Appropriation Fund Symbol (TAFS) from another expired TAFS. Examples include when it is required that an expired recipient TAFS return unobligated authority back to the originating TAFS, which also is expired. This transaction is accomplished via SF 1151: Nonexpenditure Transfer Authorization.

Account Title: Balance Transfers-Out - Expired to Expired  
Account Number: 4197  
Normal Balance: Credit  
Definition: The amount of realized nonexpenditure transfers-out during the fiscal year of unobligated balances from an expired Treasury Appropriation Fund Symbol (TAFS) to another expired TAFS. Examples include when it is required that an expired recipient TAFS return unobligated authority back to the originating TAFS, which also is expired. This transaction is accomplished via SF 1151: Nonexpenditure Transfer Authorization.

Account Title: Transfer of Expired Expenditure Transfers - Receivable  
Account Number: 4199  
Normal Balance: Debit  
Definition: The amount of transfers during the fiscal year of unobligated expenditure transfers receivable from an expired Treasury Appropriation Fund Symbol (TAFS) to an unexpired TAFS. This transaction is not accomplished via an SF 1151: Nonexpenditure Transfer Authorization. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

Account Title: Total Actual Resources - Collected  
Account Number: 4201  
Normal Balance: Debit  
Definition: This account is used at yearend closing to consolidate the total amount of actual resources collected from all sources. This account does not close at yearend.
Account Title: Adjustment to Total Resources - Disposition ofCanceled Payables  
Account Number: 4208  
Normal Balance: Credit  

**Definition:** The amount of an adjustment to a canceled payable in a canceled Treasury Appropriation Fund Symbol (for example, an adjustment is to pay for a canceled payable).

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

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

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

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

Account Title: Anticipated Expenditure Transfers from Trust Funds  
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. In exceptional cases, this includes anticipated expenditure transfers to trust fund accounts, (for example, where the recipient account is a Limitation on Administrative Expenses trust fund) and anticipated expenditure transfers from a special fund (for example where the paying account is the Treasury Forfeiture Fund).
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. In addition, this account is used in the credit financing fund to record the subsidy that will be received when previously obligated loans are disbursed. This account does not close at yearend.

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. This account does not close at yearend.

Account Title: Expenditure Transfers from Trust Funds - Receivable  
Account Number: 4225  
Normal Balance: Debit

**Definition:** The amount of expenditure transfers from a trust fund to a general fund, authorized by law but not yet collected. In exceptional cases, this includes expenditure transfers receivable in trust fund accounts (for example, where the recipient account is a Limitation on Administrative Expenses trust fund) and expenditure transfers receivable from a special fund (for example, where the paying account is the Treasury Forfeiture Fund). This account does not close at yearend.
Account Title: Unfilled Customer Orders Without Advance - Transferred
Account Number: 4230
Normal Balance: Debit

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

Account Title: Unfilled Customer Orders With Advance - Transferred
Account Number: 4231
Normal Balance: Credit

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

Account Title: Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred
Account Number: 4232
Normal Balance: Debit

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

Account Title: Reimbursements and Other Income Earned - Receivable - Transferred
Account Number: 4233
Normal Balance: Debit

Definition: The amount in USSGL account 4251, "Reimbursements and Other Income Earned - Receivable," transferred from one Treasury Appropriation Fund Symbol to another. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.
Account Title: Other Federal Receivables - Transferred  
Account Number: 4234  
Normal Balance: Debit  

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

Account Title: Reimbursements and Other Income Earned - Receivable  
Account Number: 4251  
Normal Balance: Debit  

Definition: The amount of reimbursements and other income earned but not collected to date through the delivery of goods and performance of services. This account does not close at yearend.

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: Prior-Year Unfilled Customer Orders With Advance - Refunds Paid  
Account Number: 4253  
Normal Balance: Debit  

Definition: The total amount of prior-year reimbursable orders accepted with an advance and subsequently returned to the ordering entity as obligations and outlays.
Account Title: Expenditure Transfers from Trust Funds - Collected  
Account Number: 4255  
Normal Balance: Debit  

Definition: The amount of expenditure transfers collected by a general fund from a trust fund during the fiscal year. In exceptional cases, this includes expenditure transfers to trust fund accounts (for example, where the recipient account is a Limitation on Administrative Expenses trust fund) and expenditure transfers from a special fund (e.g. where the paying account is the Treasury Forfeiture Fund).

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.

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

Account Title: Other Actual "governmental-type" Collections From Non-Federal Sources  
Account Number: 4267  
Normal Balance: Debit  

Definition: The amount collected during the fiscal year from non-Federal sources for which a specific USSGL account does not exist. These collections arise from the U.S. 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 the U.S. Department of the Treasury.

Account Title: Actual Collections From Liquidating Fund  
Account Number: 4275  
Normal Balance: Debit  
Definition: The amount the financing fund collects during the fiscal year from the liquidating fund for assuming pre-credit reform loans for which the terms have been modified.

Account Title: Actual Collections From Financing Fund  
Account Number: 4276  
Normal Balance: Debit  
Definition: The amount collected by the program fund or liquidating fund from the financing fund during the year. This will include liquidating fund collections for modified direct loans transferred to the financing fund, program fund collections for negative subsidies, downward reestimates in mandatory loan programs, or other interfund collections paid from the financing fund.

Account Title: Other Actual Collections - Federal  
Account Number: 4277  
Normal Balance: Debit  
Definition: The amount collected during the fiscal year from Federal agencies or Federal entities for which a specific USSGL account has not been established.
Account Title: Interest Receivable From Treasury  
Account Number: 4283  
Normal Balance: Debit  

Definition: The amount of interest due but not collected from U.S. Department of the Treasury. This account does not close at yearend.

Account Title: Receivable From the Liquidating Fund  
Account Number: 4285  
Normal Balance: Debit  

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

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. This account does not close at yearend.

Account Title: Other Federal Receivables  
Account Number: 4287  
Normal Balance: Debit  

Definition: The amount of uncollected amounts due from Federal agencies or Federal entities for which a specific USSGL account has not been established. This could include refunds receivable from Federal sources because of overpayments. This account does not close at yearend.
Account Title: Amortization of Investments in U.S. Treasury Zero Coupon Bonds
Account Number: 4290
Normal Balance: Debit

Definition: The amount of amortized discount in Treasury Appropriation Fund Symbols that invest offsetting collections in U.S. Treasury Zero Coupon Bonds.

Account Title: Adjustments to the Exchange Stabilization Fund
Account Number: 4295
Normal Balance: Debit

Definition: The amount of increase or decrease in the Exchange Stabilization Fund as a result of revaluation, foreign exchange rate adjustments, and special liabilities (general allocations and special drawing rights certificates). Although the normal balance in this account is a debit, it is acceptable for this account to have a credit balance when a loss is recognized. This USSGL account is to be used only by the Department of the Treasury.

Account Title: Anticipated Recoveries of Prior-Year Obligations
Account Number: 4310
Normal Balance: Debit

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

Account Title: Adjustments for Changes in Prior-Year Allocations of Budgetary Resources
Account Number: 4320
Normal Balance: Debit

Definition: The amount of adjustments made for the change in the allocation of budgetary resources between certain trust fund and Federal agency general fund funding sources and performing accounts. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.
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. This is part of the yearend process and does not involve a Treasury warrant. This account does not close at yearend.

Account Title: Partial or Early Cancellation of Authority With a U.S. Treasury Warrant
Account Number: 4351
Normal Balance: Credit

**Definition:** The amount of annual, multi-year, or no-year appropriation authority that is canceled early by administrative action in a definite account or by early cancellation of the entire appropriation. The cancellation will be accomplished with a Treasury warrant.

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

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

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

**Definition:** The amount of appropriated receipts in a trust or special fund expenditure account that is canceled and returned to the originating invested trust or special fund from which the amount was originally derived. The amounts are to be returned via an SF 1151: Nonexpenditure Transfer Authorization.
Account Title: Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds
Account Number: 4357
Normal Balance: Credit

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

Account Title: Offset to Appropriation Realized for Redemption of Treasury Securities
Account Number: 4370
Normal Balance: Credit

Definition: The offset to appropriations received for the redemption of U.S. Treasury securities.

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

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

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

Definition: The amount of prior-year balances temporarily reduced by enacted legislation in special and nonrevolving trust Treasury Appropriation Fund Symbols associated with a receipt account designated by the U.S. Department of the Treasury as "available." This account also may be used in revolving funds or for reductions of spending authority from offsetting collections but only if it is deemed appropriate by Office of Management and Budget and/or a specific legislative action. For permanent reductions, refer to USSGL account 4393, "Permanent Reduction - Prior-Year Balances."
Account Title: Temporary Reduction/Cancellation Returned by Appropriation  
Account Number: 4384  
Normal Balance: Credit  

**Definition:** The amount of a temporary reduction or cancellation reclassified at yearend closing. Use only for Treasury Appropriation Fund Symbol (TAFS) receiving a temporary reduction or a cancellation of amounts payable from invested trust or special fund balances. Also use for the amount subsequently recorded as new budget authority and returned as an appropriation to a TAFS in the next year. This account does not close at yearend.

Account Title: Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority  
Account Number: 4387  
Normal Balance: Credit  

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

Account Title: Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances  
Account Number: 4388  
Normal Balance: Credit  

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

Account Title: Reappropriations - Transfers-Out  
Account Number: 4390  
Normal Balance: Credit  

**Definition:** The amount of budgetary resources transferred out based on a law that extends the availability of unobligated balances of budget authority that have expired, as a result of legislation enacted subsequent to the law that provided the budget authority. This transaction is accomplished via an SF 1151: Nonexpenditure Transfer Authorization.
Account Title: Adjustments to Indefinite Appropriations  
Account Number: 4391  
Normal Balance: Credit

**Definition:** The amount necessary to reconcile obligations with resources for indefinite appropriations derived from the General Fund of the Treasury that is reportable on the FMS 2108: Yearend Closing Statement. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

Account Title: Permanent Reduction - New Budget Authority  
Account Number: 4392  
Normal Balance: Credit

**Definition:** The amount of new budget authority permanently reduced by enacted legislation. For amounts appropriated from the General Fund of the Treasury or from unavailable receipts, there is an impact on fund balance. However, for reductions to contract authority and borrowing authority, there is no impact on fund balance. Also use this account to record reductions in special or nonrevolving trust fund expenditure Treasury Appropriation Fund Symbols funded by special or nonrevolving trust fund unavailable receipt accounts. Amounts classified as temporary reductions of new budget authority are posted to USSGL account 4382, “Temporary Reduction - New Budget Authority.”

Account Title: Permanent Reduction - Prior-Year Balances  
Account Number: 4393  
Normal Balance: Credit

**Definition:** The amount of prior-year balances permanently reduced by enacted legislation. For amounts appropriated from the General Fund of the Treasury or from unavailable receipts, there is an impact on fund balance. However, for reductions to contract authority and borrowing authority, there is no impact on fund balance. Also use this account to record permanent reductions in special or nonrevolving trust fund expenditure Treasury Appropriation Fund Symbols funded by special or nonrevolving trust fund unavailable receipt accounts. Amounts classified as temporary reductions of prior-year budgetary resources are posted to USSGL account 4383, “Temporary Reduction - Prior-Year Balances.”
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 appropriation lines on the SF 133: Report on Budget Execution and Budgetary Resources/Budget Program and Financing Schedule, 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 the U.S. Department of the Treasury and/or investments. This account does not close at yearend.

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.

Account Title: Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection
Account Number: 4396
Normal Balance: Credit

Definition: The amount of authority in a special or trust Treasury Appropriation Fund Symbol temporarily unavailable as a result of a refund collected or recovery of a prior-year obligation that is unavailable for obligation and is to be reclassified as "Receipts Unavailable for Obligation Upon Collection" at yearend.
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 Special and Trust Fund Receipt Schedule (Schedule N). This account does not close at yearend.

Account Title: Offsetting Collections Temporarily Precluded From Obligation  
Account Number:  4398  
Normal Balance:  Credit  

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

Account Title: Special and Trust Fund Refunds and Recoveries Temp. Unavailable  
Receipts and Appropriations Temp. Precluded From Obligation  
Account Number:  4399  
Normal Balance:  Credit  

Definition: The amount of authority in a special or trust Treasury Appropriation Fund Symbol temporarily unavailable as a result of a refund collected or recovery of a prior-year obligation that is unavailable for obligation and is to be reclassified as "Receipts and Appropriations Temporarily Precluded From Obligation" at yearend.

Account Title: Unapportioned Authority - Pending Rescission  
Account Number:  4420  
Normal Balance:  Credit  

Definition: The total amount of budgetary resources withheld pending rescission action by the United States Congress.
Account Title: Unapportioned Authority - OMB Deferral
Account Number: 4430
Normal Balance: Credit

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

Account Title: Unapportioned Authority
Account Number: 4450
Normal Balance: Credit

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

Account Title: Apportionments
Account Number: 4510
Normal Balance: Credit

Definition: The amounts apportioned by the Office of Management and Budget that are available for allotment in a current or subsequent period.

Account Title: Apportionments - Anticipated Resources - Programs Subject to Apportionment
Account Number: 4590
Normal Balance: Credit

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

Account Title: Allotments - Realized Resources
Account Number: 4610
Normal Balance: Credit

Definition: The current-period amount available for obligation or commitment. Allowances or suballotments may be established at the Federal agency level.
Account Title: Unobligated Funds Exempt From Apportionment  
Account Number: 4620  
Normal Balance: Credit  
Definition: The amount of unobligated budgetary resources in programs exempt from apportionment that is available for commitment and obligation. This account does not close at yearend.

Account Title: Funds Not Available for Commitment/Obligation  
Account Number: 4630  
Normal Balance: Credit  
Definition: Appropriated funds not available for commitment/obligation.

Account Title: Allotments - Expired Authority  
Account Number: 4650  
Normal Balance: Credit  
Definition: The amount of unobligated appropriation authority from prior years that is no longer available for new obligations. This authority is only available for adjustments to existing obligations.

Account Title: Anticipated Resources - Programs Exempt From Apportionment  
Account Number: 4690  
Normal Balance: Credit  
Definition: Anticipated amounts in programs exempt from apportionment.

Account Title: Commitments - Programs Subject to Apportionment  
Account Number: 4700  
Normal Balance: Credit  
Definition: The amount of allotment or lower-level authority committed in anticipation of obligation for programs subject to apportionment.
Account Title: Commitments - Programs Exempt From Apportionment  
Account Number: 4720  
Normal Balance: Credit  

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

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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. This account does not close at yearend.

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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. This account does not close at yearend.

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Account Title: Undelivered Orders - Obligations Transferred, Unpaid  
Account Number: 4831  
Normal Balance: Credit  

**Definition:** The amount of goods and/or services ordered and obligated in one Treasury Appropriation Fund Symbol (TAFS) and transferred to or from another TAFS, which have not been actually or constructively received and not prepaid or advanced at the time of transfer. This includes amounts specified in other contracts or agreements such as grants, program subsidies, undisbursed loans and claims, and similar events for which an advance or prepayment has not occurred. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance.
Account Title: Undelivered Orders - Obligations Transferred, Prepaid/Advanced  
Account Number: 4832  
Normal Balance: Credit

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

Account Title: Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries  
Account Number: 4871  
Normal Balance: Debit

**Definition:** The amount of recoveries during the current fiscal year resulting from downward adjustments to obligations originally recorded in a prior fiscal year in USSGL account 4801, “Undelivered Orders - Obligations, Unpaid.”

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 current fiscal year resulting from downward adjustments to obligations that were originally recorded in a prior fiscal year in USSGL account 4802, “Undelivered Orders - Obligations, Prepaid/Advanced.”
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 current fiscal year to obligations that were originally recorded in a prior fiscal year in USSGL account 4801, “Undelivered Orders - Obligations, Unpaid.”

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 current fiscal year to obligations that were originally recorded in a prior fiscal year in USSGL account 4802, “Undelivered Orders - Obligations, Prepaid/Advanced.”

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. This account does not close at yearend.

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 Bureau of the Public Debt securities. This account does not close at yearend.

Account Title: Delivered Orders - Obligations Transferred, Unpaid  
Account Number: 4931  
Normal Balance: Credit

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

Account Title: Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries  
Account Number: 4971  
Normal Balance: Debit

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

Account Title: Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected  
Account Number: 4972  
Normal Balance: Debit

Definition: The amount of cash refunds during the fiscal year resulting from downward adjustments to USSGL account 4902, “Delivered Orders - Obligations, Paid,” that were originally recorded in a prior fiscal year.
Account Title: Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid
Account Number: 4981
Normal Balance: Credit

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

Account Title: Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid
Account Number: 4982
Normal Balance: Credit

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

Account Title: Revenue From Goods Sold
Account Number: 5100
Normal Balance: Credit

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

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

**Definition:** The amount reflecting a reduction in revenue for goods sold when collection of amounts of revenue accrued is not expected. Amounts recorded are based on adjustments, returns, allowances, price redetermination, and refunds other than taxes where revenue is earned, but does not include credit losses.
Account Title: Revenue From Services Provided  
Account Number: 5200  
Normal Balance: Credit  

Definition: The amount of 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: The amount of revenue earned from interest not associated with investments or from borrowings/loans.

Account Title: Interest Revenue - Investments  
Account Number: 5311  
Normal Balance: Credit  

Definition: The amount of interest revenue earned from investments.

Account Title: Interest Revenue - Loans Receivable/Uninvested Funds  
Account Number: 5312  
Normal Balance: Credit  

Definition: The amount of interest revenue earned for credit reform and non-credit reform loans receivable and uninvested balances in credit reform financing funds.
Account Title: Interest Revenue - Subsidy Amortization
Account Number: 5313
Normal Balance: Credit

Definition: The amortized amount of subsidy cost allowance for direct loans that are subject to the Federal Credit Reform Act of 1990, as amended. The amortized amount is recognized as an increase or decrease in interest revenue. This revenue needs to be tracked separately from interest revenue collected from borrowers for reporting purposes. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance. (Refer to FASAB SFFAS No. 2, “Accounting for Direct Loans and Loan Guarantees,” as amended.)

Account Title: Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act
Account Number: 5314
Normal Balance: Credit

Definition: The amount of revenue earned from declared dividends and associated distributions on equity investments accounted for under the provisions of the Federal Credit Reform Act of 1990.

Account Title: Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act
Account Number: 5315
Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue earned from declared dividends and associated distributions on equity investments accounted for under the provisions of the Federal Credit Reform Act of 1990.

Account Title: Contra Revenue for Interest Revenue - Loans Receivable
Account Number: 5317
Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue for interest accrued on non-credit reform loans receivable when realization is not expected.
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 and Fines Revenue  
Account Number: 5320  
Normal Balance: Credit  

Definition: The amount of revenue from penalties and fines.

Account Title: Contra Revenue for Penalties and Fines  
Account Number: 5324  
Normal Balance: Debit  

Definition: The amount reflecting a reduction in revenue for penalties and fines when realization is not expected as defined in FASAB SFFAS No. 7, paragraph 41.

Account Title: Administrative Fees Revenue  
Account Number: 5325  
Normal Balance: Credit  

Definition: The amount of revenue earned from administrative fees.
Account Title: Contra Revenue for Administrative Fees
Account Number: 5329
Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue for administrative fees when realization is not expected as defined in FASAB SFFAS No. 7, paragraph 41.

Account Title: Funded Benefit Program Revenue
Account Number: 5400
Normal Balance: Credit

Definition: The amount of funded revenue recorded by administering agencies for retirement plans, insurance plans, and other annuities.

Account Title: Unfunded FECA Benefit Revenue
Account Number: 5405
Normal Balance: Credit

Definition: The amount of unfunded FECA accrued revenue recorded by the Department of Labor due from Federal employers.

Account Title: Contra Revenue for Unfunded FECA Benefit Revenue
Account Number: 5406
Normal Balance: Debit

Definition: The amount reflecting a reduction in unfunded FECA revenue for a benefit program based on adjustments as stipulated by law.

Account Title: Contra Revenue for Funded Benefit Program Revenue
Account Number: 5409
Normal Balance: Debit

Definition: The amount reflecting a reduction in funded revenue for a benefit program based on adjustments as stipulated by law.
Account Title: Insurance and Guarantee Premium Revenue
Account Number: 5500
Normal Balance: Credit

Definition: Revenue earned from insurance and guarantee premiums.

Account Title: Contra Revenue for Insurance and Guarantee Premium Revenue
Account Number: 5509
Normal Balance: Debit

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

Account Title: Donated Revenue - Financial Resources
Account Number: 5600
Normal Balance: Credit

Definition: The amount of financial resources donated to a Federal entity from a non-Federal source; 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: The amount of nonfinancial resources donated to a Federal entity from a non-Federal source; 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: Forfeiture Revenue - Cash and Cash Equivalents
Account Number: 5640
Normal Balance: Credit

**Definition:** The amount of revenue received related to forfeitures of cash and cash equivalents.

Account Title: Contra Forfeiture Revenue - Cash and Cash Equivalents
Account Number: 5649
Normal Balance: Debit

**Definition:** The amount reflecting a reduction in revenue received related to forfeitures of cash and cash equivalents when realization is not expected. Amounts recorded are based on adjustments, returns, allowances, price redetermination, and refunds other than taxes where revenue is earned.

Account Title: Forfeiture Revenue - Forfeitures of Property
Account Number: 5650
Normal Balance: Credit

**Definition:** The amount of revenue received related to forfeitures of property.

Account Title: Contra Forfeiture Revenue - Forfeitures of Property
Account Number: 5659
Normal Balance: Debit

**Definition:** The amount reflecting a reduction in revenue received related to forfeitures of property that are returned. Amounts recorded are based on adjustments, returns, allowances, price redetermination, and refunds other than taxes where revenue is earned.
Account Title: Expended Appropriations
Account Number: 5700
Normal Balance: Credit

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

Account Title: Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
Account Number: 5705
Normal Balance: Credit

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

Account Title: Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors
Account Number: 5708
Normal Balance: Credit

Definition: The amount of net increase or decrease to expended appropriations due to errors in prior-period financial statements that resulted from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time the financial statements were prepared. Use USSGL account 5705, “Expended Appropriations – Prior Period Adjustments Due to Corrections of Errors – Years Preceding the Prior Year” for the amount of net increase or decrease to expended appropriations due to errors occurring in years preceding the prior year’s financial statements. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.
Account Title: Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles
Account Number: 5709
Normal Balance: Credit

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

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

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

Account Title: Appropriated Dedicated Collections Transferred In
Account Number: 5740
Normal Balance: Credit

Definition: The amount in the expenditure account of dedicated collections appropriated, via warrant, from an unavailable receipt account. Transactions using this account will have a budgetary impact.
Account Title: Appropriated Dedicated Collections Transferred Out  
Account Number: 5745  
Normal Balance: Debit  

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

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

Definition: The amount of financing sources of a reporting Federal 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 the Office of Management and Budget) where a credit to unexpended appropriations is not valid. This USSGL account excludes nonexpenditure transfers classified as capital transfers. Transactions using this account will have a budgetary impact.

Account Title: Nonexpenditure Financing Sources - Transfers-In - Capital Transfers  
Account Number: 5756  
Normal Balance: Credit  

Definition: The amount of financing sources of a reporting Federal entity representing funds transferred in, or to be transferred in, occurring as a result of a nonexchange, nonexpenditure capital transfer into a General Fund Receipt Account. Transactions using this account will not have a budgetary impact.
### Expenditure Financing Sources - Transfers-Out

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

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

### Nonexpenditure Financing Sources - Transfers-Out - Other

**Account Title:** Nonexpenditure Financing Sources - Transfers-Out - Other  
**Account Number:** 5765  
**Normal Balance:** Debit  

**Definition:** The amount of financing sources of a reporting Federal 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 the Office of Management and Budget) where a debit to unexpended appropriations is not valid. This USSGL account excludes nonexpenditure transfers classified as capital transfers. Transactions using this account will have a budgetary impact.

### Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers

**Account Title:** Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers  
**Account Number:** 5766  
**Normal Balance:** Debit  

**Definition:** The amount of financing sources of a reporting Federal entity representing funds transferred out, or to be transferred out, occurring as a result of a nonexchange, nonexpenditure capital transfer to a General Fund Receipt Account. Transactions using this account will have a budgetary impact.

### Nonbudgetary Financing Sources Transferred In

**Account Title:** Nonbudgetary Financing Sources Transferred In  
**Account Number:** 5775  
**Normal Balance:** Credit  

**Definition:** The amount of financing sources transferred in or to be transferred in to an account such as a General Fund Receipt Account or a clearing account. The transfer has no budgetary impact. This USSGL account is on the USSGL crosswalk for the Statement of Changes in Net Position, but it is not included on the USSGL crosswalk for the Statement of Custodial Activity nor on a custodial footnote.
Account Title: Nonbudgetary Financing Sources Transferred Out
Account Number: 5776
Normal Balance: Debit

Definition: The amount of financing sources transferred out or to be transferred out to an account such as a General Fund Receipt Account or a clearing account. The transfer has no budgetary impact. This USSGL account is on the USSGL crosswalk for the Statement of Changes in Net Position, but it is not included on the USSGL crosswalk for the Statement of Custodial Activity nor on a custodial footnote.

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

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

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

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

Account Title: Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy
Account Number: 5791
Normal Balance: Debit

Definition: The amount of adjustment to financing sources for a downward reestimate of subsidy expense or negative subsidy. Record as a debit in the credit reform program account to offset the negative (credit) subsidy expense. Record as a credit in the credit reform financing account to offset the debit to the loan guarantee liability or direct loan allowance for subsidy.
Account Title: Financing Sources To Be Transferred Out - Contingent Liability  
Account Number: 5792  
Normal Balance: Debit  

**Definition:** The amount of future financing sources that will be transferred out as a capital transfer to a General Fund Receipt Account. This account should be recorded as a debit when a contingent liability is recorded. A contingent liability related to a capital transfer should not be associated with a cost but, instead, should be associated with a future nonexpenditure capital transfer to a General Fund Receipt Account. Transactions using this account will not have a budgetary impact.

Account Title: Seigniorage  
Account Number: 5795  
Normal Balance: Credit  

**Definition:** The amount of increase in the net position of the U.S. Federal Government for the face value of newly minted coins less the cost of production, which includes the cost of metal, manufacturing, and transportation. Seigniorage results from the sovereign power of the U.S. Federal Government to directly create money and, although it is not an inflow of resources from the public, it does increase the U.S. Federal Government’s net position in the same manner as an inflow of resources. It is not demanded, earned, or donated; therefore, it is recognized as a financing source rather than revenue. An example is coins delivered to a Federal Reserve Bank in return for deposits. This account is used only by the United States Mint.

Account Title: Tax Revenue Collected - Not Otherwise Classified  
Account Number: 5800  
Normal Balance: Credit  

**Definition:** The amount of taxes collected that are not otherwise identified resulting from the exercise of the U.S. Federal Government's sovereign powers to tax. Initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service) may record this account only if a more specific USSGL tax account does not exist. Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or a more specific USSGL tax account with the Federal/non-Federal attribute domain value “F.”
Account Title: Tax Revenue Collected - Individual  
Account Number: 5801  
Normal Balance: Credit

Definition: The amount of taxes collected from individuals resulting from the U.S. Federal Government’s sovereign power to tax. Initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service) of tax revenue collected for individuals should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5800, “Tax Revenue Collected - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

Account Title: Tax Revenue Collected - Corporate  
Account Number: 5802  
Normal Balance: Credit

Definition: The amount of taxes and fees collected from corporations resulting from the U.S. Federal Government’s sovereign power to tax. Initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service) of corporate taxes should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5800, “Tax Revenue Collected - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

Account Title: Tax Revenue Collected - Unemployment  
Account Number: 5803  
Normal Balance: Credit

Definition: The amount of unemployment taxes collected from employers resulting from the U.S. Federal Government’s sovereign power to tax. Initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service) of unemployment taxes should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5800, “Tax Revenue Collected - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”
Account Title: Tax Revenue Collected - Excise
Account Number: 5804
Normal Balance: Credit

Definition: The amount of excise tax collected on the manufacture or purchase of commodities or services resulting from the U.S. Federal Government’s sovereign power to tax. Initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service) of excise taxes should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5800, “Tax Revenue Collected - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

Account Title: Tax Revenue Collected - Estate and Gift
Account Number: 5805
Normal Balance: Credit

Definition: The amount of estate and gift tax collected from individuals on the excess of a predetermined amount received from an estate or a gift resulting from the U.S. Federal Government’s sovereign power to tax. Initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service) of estate and gift taxes should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5800, “Tax Revenue Collected - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

Account Title: Tax Revenue Collected - Customs
Account Number: 5806
Normal Balance: Credit

Definition: The amount of duties (taxes) collected from the import of foreign goods resulting from the U.S. Federal Government’s sovereign power to tax. Initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service) of customs taxes should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5800, “Tax Revenue Collected - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”
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Account Title: Tax Revenue Accrual Adjustment - Not Otherwise Classified
Account Number: 5820
Normal Balance: Credit

Definition: The amount of accrual adjustment related to taxes and fees due not otherwise identified that result from the U.S. Federal Government’s sovereign power to tax and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Record this account only if a more specific USSGL tax revenue accrual account does not exist. Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or a more specific USSGL tax revenue accrual account with the Federal/non-Federal attribute domain value “F.”

Account Title: Tax Revenue Accrual Adjustment - Individual
Account Number: 5821
Normal Balance: Credit

Definition: The amount of accrual adjustment related to taxes and fees due from individuals resulting from the U.S. Federal Government’s sovereign power to tax and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5820, “Tax Revenue Accrual Adjustment - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

Account Title: Tax Revenue Accrual Adjustment - Corporate
Account Number: 5822
Normal Balance: Credit

Definition: The amount of accrual adjustment related to taxes and fees due from corporations resulting from the U.S. Federal Government’s sovereign power to tax and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5820, “Tax Revenue Accrual Adjustment - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”
Account Title: Tax Revenue Accrual Adjustment - Unemployment
Account Number: 5823
Normal Balance: Credit

Definition: The amount of accrual adjustment related to unemployment taxes due from currently employed individuals resulting from the U.S. Federal Government’s sovereign power to tax and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5820, “Tax Revenue Accrual Adjustment - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

Account Title: Tax Revenue Accrual Adjustment - Excise
Account Number: 5824
Normal Balance: Credit

Definition: The amount of accrual adjustment related to excise tax collected on the manufacture or purchase of commodities or services resulting from the U.S. Federal Government’s sovereign power to tax and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5820, “Tax Revenue Accrual Adjustment - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

Account Title: Tax Revenue Accrual Adjustment - Estate and Gift
Account Number: 5825
Normal Balance: Credit

Definition: The amount of accrual adjustment related to estate and gift tax collected from individuals on the excess of a predetermined amount received from an estate or a gift resulting from the U.S. Federal Government’s sovereign power to tax and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5820, “Tax Revenue Accrual Adjustment - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”
Account Title: Tax Revenue Accrual Adjustment - Customs  
Account Number: 5826  
Normal Balance: Credit  

Definition: The amount of accrual adjustment related to duties (taxes) collected from the import of foreign goods resulting from the U.S. Federal Government’s sovereign power to tax and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5820, “Tax Revenue Accrual Adjustment - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

Account Title: Contra Revenue for Taxes - Not Otherwise Classified  
Account Number: 5830  
Normal Balance: Debit  

Definition: The amount reflecting a reduction in revenue for taxes not otherwise identified when realization is not expected, as defined in FASAB SFFAS No.7, "Accounting for Revenue and Other Financing Sources" and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Record this account only if a more specific USSGL contra revenue tax account does not exist. Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or a more specific USSGL contra revenue tax account with the Federal/non-Federal attribute domain value “F.”

Account Title: Contra Revenue for Taxes - Individual  
Account Number: 5831  
Normal Balance: Debit  

Definition: The amount reflecting a reduction in revenue for individual taxes when realization is not expected, as defined in FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources" and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5830, “Contra Revenue for Taxes - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”
Account Title: Contra Revenue for Taxes - Corporate
Account Number: 5832
Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue for corporate taxes when realization is not expected, as defined in FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources" and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5830, “Contra Revenue for Taxes - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

Account Title: Contra Revenue for Taxes - Unemployment
Account Number: 5833
Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue for unemployment taxes when realization is not expected, as defined in FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources" and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5830, “Contra Revenue for Taxes - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

Account Title: Contra Revenue for Taxes - Excise
Account Number: 5834
Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue for excise taxes when realization is not expected, as defined in FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources" and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5830, “Contra Revenue for Taxes - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”
Account Title: Contra Revenue for Taxes - Estate and Gift
Account Number: 5835
Normal Balance: Debit

**Definition:** The amount reflecting a reduction in revenue for estate and gift taxes when realization is not expected, as defined in FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources" reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5830, “Contra Revenue for Taxes - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

Account Title: Contra Revenue for Taxes - Customs
Account Number: 5836
Normal Balance: Debit

**Definition:** The amount reflecting a reduction in revenue for customs taxes when realization is not expected, as defined in FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources" and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5830, “Contra Revenue for Taxes - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

Account Title: Tax Revenue Refunds - Not Otherwise Classified
Account Number: 5890
Normal Balance: Debit

**Definition:** The amount of tax revenue refunds not otherwise identified that are payable or have been paid and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Record this account only if a more specific USSGL tax refund account does not exist. Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or a more specific USSGL tax refund account with the Federal/non-Federal attribute domain value “F.”
Account Title: Tax Revenue Refunds - Individual
Account Number: 5891
Normal Balance: Debit

Definition: The amount of individual tax revenue refunds that are payable or have been paid and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5890, “Tax Revenue Refunds - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

Account Title: Tax Revenue Refunds - Corporate
Account Number: 5892
Normal Balance: Debit

Definition: The amount of corporate tax revenue refunds that are payable or have been paid and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5890, “Tax Revenue Refunds - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

Account Title: Tax Revenue Refunds - Unemployment
Account Number: 5893
Normal Balance: Debit

Definition: The amount of unemployment tax revenue refunds that are payable or have been paid and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5890, “Tax Revenue Refunds - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”
Account Title: Tax Revenue Refunds - Excise  
Account Number: 5894  
Normal Balance: Debit  

**Definition:** The amount of excise tax revenue refunds that are payable or have been paid and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5890, “Tax Revenue Refunds - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

Account Title: Tax Revenue Refunds - Estate and Gift  
Account Number: 5895  
Normal Balance: Debit  

**Definition:** The amount of estate and gift tax revenue refunds that are payable or have been paid and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5890, “Tax Revenue Refunds - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

Account Title: Tax Revenue Refunds - Customs  
Account Number: 5896  
Normal Balance: Debit  

**Definition:** The amount of customs tax revenue refunds that are payable or have been paid and reported by initial collectors or Federal custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5890, “Tax Revenue Refunds - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

Account Title: Other Revenue  
Account Number: 5900  
Normal Balance: Credit  

**Definition:** The amount of revenue received but not otherwise classified.
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: Revenue and Other Financing Sources - Cancellations  
Account Number: 5919  
Normal Balance: Debit

**Definition:** The amount of canceled authority returned to the General Fund of the Treasury that was originally derived from revenue or other financing sources. Examples include spending authority from offsetting collections and special or trust fund receipts that are administratively withdrawn, for example, cancellations pursuant to 31 U.S.C. 1555. Do not include amounts in special or trust fund expenditure accounts that are rescinded or returned to a specific General Fund Receipt Account.

Account Title: Valuation Change in Investments - Exchange Stabilization Fund  
Account Number: 5921  
Normal Balance: Credit

**Definition:** The accumulated amount of unrealized gain or loss on financial stability and foreign currency investments in the Exchange Stabilization Fund. Unrealized gain or loss is due to adjustments for market value to assets. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

Account Title: Valuation Change in Investments for Federal Government Sponsored Enterprise  
Account Number: 5922  
Normal Balance: Credit

**Definition:** The accumulated amount of unrealized gain or loss on financial stability investments, generally investments in Government Sponsored Enterprise (GSE) due to adjustments for market value to GSE assets. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.
Account Title: Valuation Change in Investments - Beneficial Interest in Trust  
Account Number: 5923  
Normal Balance: Credit  

**Definition:** The accumulated amount of unrealized gain or loss on financial stability investments, generally beneficial interest in trust due to adjustments for market value to beneficial interest in trust assets. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

Account Title: Collections for Others - Statement of Custodial Activity  
Account Number: 5990  
Normal Balance: Debit  

**Definition:** The amount of custodial revenue collected by a reporting Federal entity for another Federal entity, Federal agency, or non-Federal entity. For amounts collected on behalf of the General Fund of the Treasury, use Federal Agencies' Centralized Trial-Balance System (FACTS I) Federal/non-Federal attribute domain value “F” and transaction partner code “99.” For all other amounts, use the appropriate FACTS I attribute domain values. This USSGL account is included on the USSGL crosswalk for the Statement of Custodial Activity or on a custodial footnote.

Account Title: Accrued Collections for Others - Statement of Custodial Activity  
Account Number: 5991  
Normal Balance: Debit  

**Definition:** The amount of custodial revenue to be collected by a reporting Federal entity for another Federal agency, Federal entity, or non-Federal entity. For amounts to be collected on behalf of the General Fund of the Treasury, use Federal Agencies' Centralized Trial-Balance System (FACTS I) Federal/non-Federal attribute domain value “F” and transaction partner code “99.” For all other amounts, use the appropriate FACTS I attribute domain values. This USSGL account is included on the USSGL crosswalk for the Statement of Custodial Activity or on a custodial footnote.
Account Title: Offset to Non-Entity Collections - Statement of Changes in Net Position
Account Number: 5993
Normal Balance: Debit

Definition: The offset to amounts collected for another Federal entity. For amounts collected on behalf of the General Fund of the Treasury, use Federal Agencies' Centralized Trial-Balance System (FACTS I) Federal/non-Federal attribute domain value “F” and transaction partner code “99.” For all other amounts, use the appropriate attribute domain value. This USSGL account is included on the USSGL crosswalk for the Statement of Changes in Net Position, but it is not included on the USSGL crosswalk for the Statement of Custodial Activity nor on a custodial footnote.

Account Title: Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position
Account Number: 5994
Normal Balance: Debit

Definition: The offset to amounts to be collected for another Federal entity. For amounts to be collected on behalf of the General Fund of the Treasury, use Federal Agencies' Centralized Trial-Balance System (FACTS I) Federal/non-Federal attribute domain value “F” and transaction partner code “99.” For all other amounts, use the appropriate attribute domain value. This USSGL account is included on the USSGL crosswalk for the Statement of Changes in Net Position, but it is not included on the USSGL crosswalk for the Statement of Custodial Activity nor on a custodial footnote.

Account Title: Financing Sources Transferred In From Custodial Statement Collections
Account Number: 5997
Normal Balance: Credit

Definition: The amount of financing sources transferred in to a Treasury Account Symbol (TAS) from collections previously recorded on the Statement of Custodial Activity. This transfer creates a budgetary resource in the receiving TAS.
Account Title: Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury  
Account Number: 5998  
Normal Balance: Debit  
Definition: The amount of custodial collections recorded on the Statement of Custodial Activity that is transferred to a Treasury Account Symbol, other than the General Fund of the Treasury.

Account Title: Operating Expenses/Program Costs  
Account Number: 6100  
Normal Balance: Debit  
Definition: Operating expenses and program costs not otherwise classified below. This includes employee benefit expense not specifically defined in USSGL account 6400, “Benefit Expense.”

Account Title: Contra Bad Debt Expense - Incurred for Others  
Account Number: 6190  
Normal Balance: Credit  
Definition: The amount of bad debt expense related to accounts receivable held for others. When recording amounts related to the General Fund of the Treasury, use Federal Agencies' Centralized Trial-Balance System (FACTS I) Federal/non-Federal attribute domain value “F” and transaction partner code “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.
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Account Title: Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank
Account Number: 6310
Normal Balance: Debit

Definition: The amount of interest expense incurred by the Federal agency during the current fiscal year on amounts borrowed from Treasury’s Bureau of the Public Debt and/or the Federal Financing Bank. Use Federal Agencies' Centralized Trial-Balance System (FACTS I) Federal/non-Federal attribute domain value “F” and transaction partner code “20.”

Account Title: Interest Expenses on Securities
Account Number: 6320
Normal Balance: Debit

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

Account Title: Other Interest Expenses
Account Number: 6330
Normal Balance: Debit

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

Account Title: Remuneration Interest
Account Number: 6338
Normal Balance: Debit

Definition: The amount of interest expense, with no budgetary outlay, incurred during the conversion from special drawing rights to U.S. dollars. This USSGL account is to be used only by the Department of the Treasury.
**Account Title:** Interest Expense Accrued on the Liability for Loan Guarantees  
**Account Number:** 6340  
**Normal Balance:** Debit  

**Definition:** The amount of interest that is accrued and compounded on the liability of loan guarantees that are subject to the Federal Credit Reform Act of 1990, as amended. The accrued interest is recognized as an adjustment to interest expense. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance. (Refer to FASAB SFFAS No. 2, “Accounting for Direct Loans and Loan Guarantees,” as amended.)

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

**Definition:** Provided below are separate definitions for “program” and “administering” activities included in this account. For “program” activities, record the employer's portion of the contributions to the following employee benefit programs administered by Federal agencies: retirement, life insurance, health insurance, Voluntary Separation Incentive Payment (VSIP), Federal Employees’ Compensation Act (FECA), unemployment for Federal employees, Social Security (Old Age and Survivor's Insurance, Supplemental Security Income, Disability insurance, Hospital Insurance (HI-Medicare, Part A). Use Federal Agencies' Centralized Trial-Balance System (FACTS I) Federal/non-Federal attribute domain value “F” and transaction partner code (2-digit agency code) as defined in I TFM 2-4700. Note: Report in USSGL account 6100, “Operating Expenses/Program Costs,” the costs for benefits not specifically listed above. In the specific instance of employer contributions to the Thrift Savings Plan, record in USSGL account 6100 with FACTS I Federal/non-Federal attribute domain value “N.” For “administering” activities, record the amount of expense incurred for benefit payments to non-Federal entities using a Federal/non-Federal attribute domain value "N" for FACTS I reporting. This includes (but is not limited to) costs for retirement, life insurance, health insurance, VSIP, FECA, unemployment, entitlements (as listed in the definition of USSGL account 2160, “Entitlement Benefits Due and Payable”), and insurance guarantees; for example, flood insurance, crop insurance, and deposit insurance.

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

**Definition:** The total cost of inventory sold including raw materials, direct labor, and overhead.
Account Title:    Applied Overhead
Account Number:  6600
Normal Balance:  Credit

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

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

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

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

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

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

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

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

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

Account Title: 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 agency for the employer’s portion of contributions to employee benefit programs. This benefit expense includes Federal Employees’ Compensation Act and unemployment for Federal employees.

Account Title: Nonproduction Costs  
Account Number: 6900  
Normal Balance: Debit  
Definition: Costs incurred and recognized that are linked to events other than the production of goods and services. Examples include, but are not limited to, acquisition of general property, plant, and equipment (PP&E); heritage PP&E; stewardship land; reorganization costs; and nonrecurring cleanup costs resulting from facility abandonment that is not accrued. It also includes other post employment benefits, other than Federal Employees’ Compensation Act and unemployment for Federal employees reported in USSGL account 6400, “Benefit Expense.”
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 amount of gain on early repayment of outstanding borrowings.

Account Title: Gains on Changes in Long-Term Assumptions - From Experience
Account Number: 7171
Normal Balance: Credit

**Definition:** The gain on the change in long-term assumptions from experience used to estimate Federal employee pension, other retirement benefit and other postemployment benefit liabilities, including veteran’s compensation. This account excludes amounts related to Federal Employees Compensation Act program.
Account Title: Losses on Changes in Long-Term Assumptions - From Experience  
Account Number: 7172  
Normal Balance: Debit  

Definition: The loss on the change in long-term assumptions from experience used to estimate Federal employee pension, other retirement benefit and other postemployment benefit liabilities, including veteran’s compensation. This account excludes amounts related to Federal Employees Compensation Act program.

Account Title: Unrealized Gains  
Account Number: 7180  
Normal Balance: Credit  

Definition: The amount of 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, unrealized gains on investments of defined benefit pension plans under FAS 35; deferred gains on qualified hedges under FAS 133, and qualified foreign currency translation adjustments under FAS 52.

Account Title: Unrealized Gains - Exchange Stabilization Fund  
Account Number: 7181  
Normal Balance: Credit  

Definition: The accumulated unrealized gain, due to exchange rates, on foreign currency investments and foreign currency denominated assets in the Exchange Stabilization Fund. Unrealized gains are due to adjustments for the market value assets. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance. This USSGL account is to be used only by the Department of the Treasury.

Account Title: Other Gains  
Account Number: 7190  
Normal Balance: Credit  

Definition: The gain on assets resulting from events other than disposition. This excludes amounts related to the gain on the change in long-term assumptions from experience and gain on the change in long-term assumptions for Federal employee pension, other retirement benefit and other postemployment benefit liabilities, including veteran’s compensation. This account includes amounts related to Federal Employees Compensation Act program.
Account Title: Other Gains for Accrued Special Drawing Right (SDR) Interest and Charges
Account Number: 7191
Normal Balance: Credit

Definition: When SDR interest rates change, accrued SDR interest/charges reflect a gain in the following circumstances: if interest rates increase, then a gain is recorded in SDR interest; if interest rates decrease, then a gain is recorded in SDR charges. This USSGL account is to be used only by the Department of the Treasury.

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 amount of loss on the early repayment of outstanding borrowings.
Account Title: Gains on Changes in Long-Term Assumptions  
Account Number: 7271  
Normal Balance: Credit  

**Definition:** The gain on the change in long-term assumptions used to estimate Federal employee pension, other retirement benefit and other postemployment benefit liabilities, including veteran’s compensation. This account excludes amounts related to Federal Employees Compensation Act program.

Account Title: Losses on Changes in Long-Term Assumptions  
Account Number: 7272  
Normal Balance: Debit  

**Definition:** The loss on the change in long-term assumptions used to estimate Federal employee pension, other retirement benefit and other postemployment benefit liabilities, including veteran’s compensation. This account excludes amounts related to Federal Employees Compensation Act program.

Account Title: Unrealized Losses  
Account Number: 7280  
Normal Balance: Debit  

**Definition:** The amount of 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, unrealized losses on investments of defined benefit pension plans under FAS 35, deferred losses on qualified hedges under FAS 133, and qualified foreign currency translation adjustments under FAS 52.

Account Title: Unrealized Losses - Exchange Stabilization Fund  
Account Number: 7281  
Normal Balance: Debit  

**Definition:** The accumulated unrealized loss, due to exchange rates, on foreign currency investments and foreign currency denominated assets in the Exchange Stabilization Fund. Unrealized losses are due to adjustments for the market value of assets. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance. This USSGL account is to be used only by the Department of the Treasury.
Account Title: Other Losses  
Account Number: 7290  
Normal Balance: Debit

**Definition:** The loss on assets resulting from events other than disposition. This excludes amounts related to the losses on the change in long-term assumptions from experience and losses on the change in long-term assumptions for Federal employee pension, other retirement benefit and other postemployment benefit liabilities, including veteran’s compensation. This account includes amounts related to Federal Employees Compensation Act program.

Account Title: Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges  
Account Number: 7291  
Normal Balance: Debit

**Definition:** When SDR interest rates change, accrued interest/charges result in a loss in the following circumstances: if interest rates decrease, then a loss is recorded in SDR interest; if interest rates increase, then a loss is recorded in SDR charges. This USSGL account is to be used only by the Department of the Treasury.

Account Title: Extraordinary Items  
Account Number: 7300  
Normal Balance: Credit

**Definition:** Costs or income so unusual in type or amount as to be accorded special treatment in the accounts or separate disclosure in financial statements. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.
Account Title: Prior-Period Adjustments Due to Corrections of Errors
Account Number: 7400
Normal Balance: Credit

Definition: The amount of adjustments affecting the cumulative results of operations due to errors in prior-period financial statements that resulted from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time the financial statements were prepared. Use USSGL account 7405, “Prior Period Adjustments Due to Corrections of Errors – Years Preceding the Prior Year” for the amount of adjustments affecting the cumulative results of operations due to errors in the years preceding the prior year’s financial statements. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

Account Title: Prior-Period Adjustments Due to Changes in Accounting Principles
Account Number: 7401
Normal Balance: Credit

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

Account Title: Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
Account Number: 7405
Normal Balance: Credit

Definition: The amount of adjustments affecting the cumulative results of operations due to errors in years preceding the prior-year’s financial statements that resulted from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time the financial statements were prepared. Use only when comparative financial statements are being presented. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.
Account Title: Distribution of Income - Dividend
Account Number: 7500
Normal Balance: Debit

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

Account Title: Changes in Actuarial Liability
Account Number: 7600
Normal Balance: Debit

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

Account Title: Guaranteed Loan Level
Account Number: 8010
Normal Balance: Debit

Definition: The amount of guaranteed loan commitments supportable by the subsidy budget authority of new commitments or, in the case of negative subsidies, the amount authorized by appropriation acts. This account does not close at yearend.

Account Title: Guaranteed Loan Level - Unapportioned
Account Number: 8015
Normal Balance: Credit

Definition: The amount of guaranteed loan level not yet apportioned by Office of Management and Budget.
Account Title: Guaranteed Loan Level - Apportioned  
Account Number: 8020  
Normal Balance: Credit  

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

Account Title: Guaranteed Loan Level - Used Authority  
Account Number: 8040  
Normal Balance: Credit  

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

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. This account does not close at yearend.

Account Title: Guaranteed Loan Principal Outstanding  
Account Number: 8050  
Normal Balance: Debit  

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

Account Title: Guaranteed Loan New Disbursements by Lender  
Account Number: 8053  
Normal Balance: Credit  

**Definition:** The amount of guaranteed loan principal disbursed during the current year by lenders.
Account Title: Guaranteed Loan Collections, Defaults, and Adjustments  
Account Number: 8065  
Normal Balance: Debit  

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

Account Title: Guaranteed Loan Cumulative Disbursements by Lenders  
Account Number: 8070  
Normal Balance: Credit  

Definition: The amount of guaranteed loan disbursements by lenders, net of collections, defaults, or adjustments, after USSGL accounts 8053, “Guaranteed Loan New Disbursements by Lender,” and 8065, “Guaranteed Loan Collections, Defaults, and Adjustments,” are closed into this account at yearend. This account does not close at yearend.

Account Title: Partial or Early Cancellation of Authority  
Account Number: 8101  
Normal Balance: Credit  

Definition: The amount of authority canceled and recorded in USSGL account 4351, “Partial or Early Cancellation of Authority With a U.S. Treasury Warrant.” This account will be maintained as a tracking mechanism for the Antideficiency Act. Antideficiency Act provisions continue to apply to canceled Treasury Appropriation Fund Symbols (TAFS) and to partially canceled authority in TAFS that are otherwise still valid, such as partial cancellation of authority in a no-year TAFS. The balance in USSGL account 4351, “Partial or Early Cancellation of Authority With a U.S. Treasury Warrant,” is reclassified into this account in a closing entry.

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

Definition: To offset activity recorded in USSGL account 8101, “Partial or Early Cancellation of Authority.” This account will be maintained as a tracking mechanism for the Antideficiency Act. Antideficiency Act provisions continue to apply to canceled Treasury Appropriation Fund Symbols (TAFS) and to partially canceled authority in TAFS that are otherwise still valid, such as partial cancellation of authority in a no-year TAFS.
Account Title: Offset for Purchases of Assets  
Account Number: 8801  
Normal Balance: Credit

**Definition:** The amount recorded to offset activity in USSGL account 8802, “Purchases of Property, Plant, and Equipment,” USSGL account 8803, “Purchases of Inventory and Related Property,” and USSGL account 8804, “Purchases of Assets - Other.” USSGL accounts 8802, 8803, and 8804 close into this account at yearend. This account does not close at yearend.

Account Title: Purchases of Property, Plant, and Equipment  
Account Number: 8802  
Normal Balance: Debit

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

Account Title: Purchases of Inventory and Related Property  
Account Number: 8803  
Normal Balance: Debit

**Definition:** The amount of inventory and related property purchased during the fiscal year. This account closes into USSGL account 8801, “Offset for Purchases of Assets,” at yearend.

Account Title: Purchases of Assets - Other  
Account Number: 8804  
Normal Balance: Debit

**Definition:** The amount of other assets purchased during the fiscal year, not otherwise classified in USSGL accounts 8802, “Purchases of Property, Plant, and Equipment,” and 8803, “Purchases of Inventory and Related Property.” Other assets include, but are not limited to, the purchase of investments requiring an outlay. In addition, this account closes into USSGL account 8801, “Offset for Purchases of Assets,” at yearend.
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Part 1
SUPPLEMENT
Section III

U.S. Government Standard General Ledger
Account Transactions

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

- **A 100-799** Funding Sources
- **B 100-699** Disbursements and Payables
- **C 100-799** Collections and Receivables
- **D 100-799** Adjustments/Writeoffs/Reclassifications
- **E 100-799** Accruals/Non-Budgetary Transfers Other Than Disbursements and Collections
- **F 100-499** Yearend
- **G 100-299** Memorandum Entries
- **H 100-399** Other Specialized Transaction Entries

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

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

- There are valid accounting events/postings not yet documented. Agencies may engage in financial activity that the USSGL Board has not yet addressed. If so, submit an issue to the USSGL Board through the agency’s USSGL representative. To illustrate the issue, document accounting events specific to the activity in a simple accounting scenario. Include references to specific legislation, accounting standards, or central agency requirements that make the activity unique from those currently documented. This documentation may be useful for explaining variances from the USSGL standard to auditors.

- For nonexpenditure transfers of budget authority between Treasury Appropriation Fund Symbols (TAFS), the "Transfer From" entity will determine the source of funds being transferred and record a proprietary USSGL account that designates the funding as being derived from either:
  - Unexpended appropriations from general fund resources not earmarked by law for a specific purpose - USSGL account 3103, “Unexpended Appropriations - Transfers-Out,” or
  - Financing sources that impact cumulative results of operations - USSGL account 5765, “Nonexpenditure Financing Sources – Transfers-Out.”

The “Transfer To” entity must use a propriety USSGL account that corresponds to the proprietary USSGL account used by the “Transfer From” entity. USSGL account 3102, “Unexpended Appropriations - Transfers-In” corresponds to USSGL account 3103. USSGL account 5755, “Nonexpenditure Financing Sources – Transfers-In” corresponds to USSGL account 5765. Failure of both entities to record the matching proprietary USSGL account category (3102/3103 or 5755/5765) will result in agency-wide and/or Government-wide elimination discrepancies.
There may be mixed funding in a single TAFS. The net position of a TAFS may be a mix of:

- Unexpended appropriations derived from general fund resources not earmarked by law for a specific purpose, and
- Financing sources, such as Economy Act revenue, that impact cumulative results of operations.

To facilitate reconciliation of interagency expenses and revenues, do not post cost directly to “in-process type” asset accounts. Agencies must first record cost, such as direct labor (payroll and benefits) and direct materials that do not meet agency established capitalization thresholds, in the appropriate USSGL account 6000 series expense account. Use USSGL account 6610, “Cost Capitalization Offset” to apply the cost to the desired “in-process type” asset account. Do not record amounts applied to asset accounts under this method to USSGL account 88XX series accounts.

The transactions illustrate USSGL accounts without applicable attribute values. Therefore, a single transaction listed here may translate to several similar transactions in the agency’s accounting system depending on how many combinations of USSGL accounts and attribute values are valid to record the agency’s activities. Agencies must post transactions using the 4-digit USSGL account plus valid attribute values to fully comply with implementation of the USSGL at the transaction level and to facilitate necessary central agency reporting. Additionally, since the 4-digit base account combined with valid attributes is itself a USSGL account, agencies must post debit and credit entries to reclassify balances even when the 4-digit base account is the same.

Transactions affecting budgetary status may contain debit or credit postings to multiple USSGL status accounts that may be valid for a particular transaction. Choose a USSGL account appropriate to the status of authority in the affected TAFS and the accounting event recorded.

All transactions apply to activity with Federal and non-Federal entities unless limited by account definition or otherwise noted in the transaction description.

A USSGL transaction crosswalk (beginning with inception date 8/86), can be obtained at the USSGL Web site.

The transaction reference provides an example of where this transaction appears. It may not provide all possible USSGL implementation guidance that contains this transaction.
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Note: The following alpha extensions to transaction numbers indicate:
- **R** = The USSGL transaction noted with the “R” extension contains instructions to reverse in the comment.
- **AP** = The USSGL transaction noted with the “AP” extension contains instructions to also post another transaction in the comment.
### Account Transaction Categories

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<td>A125</td>
<td>To record a reduction in authority for advance funding made available in the previous year.</td>
</tr>
<tr>
<td>A126</td>
<td>To record amounts specifically withheld from apportionment by the Office of Management and Budget (OMB).</td>
</tr>
<tr>
<td>A127</td>
<td>To record budget authority (that is appropriated receipts) temporarily precluded from obligation.</td>
</tr>
<tr>
<td>A128</td>
<td>To record authority temporarily unavailable pursuant to public law.</td>
</tr>
<tr>
<td>A129</td>
<td>To record spending authority from offsetting collections temporarily precluded from obligation.</td>
</tr>
<tr>
<td>A130</td>
<td>To record authority, in a trust or special fund Treasury Appropriation Fund Symbol, temporarily unavailable as a result of a refund collected or recovery of a prior-year obligation that is unavailable for obligation and is to be reclassified as &quot;Receipts Unavailable for Obligation Upon Collection&quot; at yearend.</td>
</tr>
<tr>
<td>A131</td>
<td>To record a permanent reduction of borrowing or contract authority.</td>
</tr>
<tr>
<td>TRANSACTION CODE</td>
<td>TRANSACTION DESCRIPTION</td>
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<tr>
<td>------------------</td>
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</tr>
<tr>
<td>A132</td>
<td>To record a permanent reduction of unexpended appropriations.</td>
</tr>
<tr>
<td>A133</td>
<td>To record budget authority permanently reduced in a special or trust expenditure Treasury Appropriation Fund Symbol funded by a special or trust unavailable receipt account.</td>
</tr>
<tr>
<td>A134</td>
<td>To record appropriated receipts permanently reduced and canceled by legislative action in special and trust Treasury Appropriation Fund Symbols.</td>
</tr>
<tr>
<td>A135</td>
<td>To record budget authority temporarily reduced by legislative action. This transaction may be used in special and trust Treasury Appropriation Fund Symbols that are designated by Treasury as available for investment, or in revolving funds, or for reductions of spending authority from offsetting collections if deemed appropriate by the Office of Management and Budget (OMB) and/or specific legislative action.</td>
</tr>
<tr>
<td>A136</td>
<td>To record rescission and withdrawal of funds for balances previously recorded as pending rescission.</td>
</tr>
<tr>
<td>A137</td>
<td>To record unobligated balances withheld from availability pending congressional action or Presidential rescission proposal.</td>
</tr>
<tr>
<td>A138</td>
<td>To record estimated recoveries of prior-year obligations.</td>
</tr>
<tr>
<td>A139</td>
<td>To record authority, in a trust or special fund Treasury Appropriation Fund Symbol, temporarily unavailable as a result of a refund collected or recovery of a prior-year obligation that is unavailable for obligation and is to be reclassified as &quot;Receipts and Appropriations Temporarily Precluded From Obligation&quot; at yearend.</td>
</tr>
<tr>
<td>A140</td>
<td>To record anticipated collections including refunds from prior-year amounts that were obligated and outlayed in unexpired Treasury Account Symbol (TAS).</td>
</tr>
<tr>
<td>A141</td>
<td>To record the withdrawal of funds for permanent reductions of unexpended appropriations previously recorded when the fund withdrawal did not simultaneously occur.</td>
</tr>
<tr>
<td>A142</td>
<td>To record anticipated nonexpenditure transfers to a General Fund Receipt Account.</td>
</tr>
<tr>
<td>A143</td>
<td>To record anticipated capital transfers to a General Fund Receipt Account.</td>
</tr>
<tr>
<td>A146</td>
<td>To record subsidy disbursed by the program fund not previously accrued.</td>
</tr>
<tr>
<td>A148</td>
<td>To record decreases to indefinite borrowing authority.</td>
</tr>
<tr>
<td>A152</td>
<td>To record indefinite or definite borrowing authority.</td>
</tr>
<tr>
<td>A154</td>
<td>To record the realization of borrowing authority that was previously estimated.</td>
</tr>
<tr>
<td>A155</td>
<td>To record an appropriation to liquidate obligations initially incurred against the authority to borrow when the borrowing authority was not exercised.</td>
</tr>
<tr>
<td>A156</td>
<td>To record the drawing of cash to fund borrowing authority from the Bureau of the Public Debt or the Federal Financing Bank. This includes non-credit reform borrowings to repay interest (capitalized loan interest).</td>
</tr>
<tr>
<td>TRANSACTION CODE</td>
<td>TRANSACTION DESCRIPTION</td>
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<tr>
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</tr>
<tr>
<td>A157</td>
<td>To record a nonexpenditure nonallocation transfer-in between two trust funds of an appropriation to liquidate contract authority, representing contract authority previously transferred.</td>
</tr>
<tr>
<td>A158</td>
<td>To record actual reductions to borrowing authority previously anticipated.</td>
</tr>
<tr>
<td>A159</td>
<td>To record the amount of borrowing authority that was substituted with offsetting collections when the borrowing was not exercised.</td>
</tr>
<tr>
<td>A160</td>
<td>To record a nonexpenditure nonallocation transfer-out between two trust funds of an appropriation to liquidate contract authority, representing contract authority previously transferred.</td>
</tr>
<tr>
<td>A161</td>
<td>To record the transfer-in of contract authority from one nonallocation trust fund account to another, prior to the actual transfer of liquidating authority and fund balance, based upon legislative guidance. This transaction may only be recorded by the Department of Transportation.</td>
</tr>
<tr>
<td>A162</td>
<td>To record an estimate of indefinite borrowing authority to cover obligations for the current year.</td>
</tr>
<tr>
<td>A163</td>
<td>To record the transfer-out of contract authority from one nonallocation trust fund account to another, prior to the actual transfer of liquidating authority and fund balance, based upon legislative guidance. This transaction may only be recorded by the Department of Transportation.</td>
</tr>
<tr>
<td>A164</td>
<td>To record anticipated reductions to borrowing authority.</td>
</tr>
<tr>
<td>A165</td>
<td>To record the return (transfer-out) of contract authority from one nonallocation trust fund account back to the originating nonallocation trust fund account. This transaction may only be recorded by the Department of Transportation.</td>
</tr>
<tr>
<td>A166</td>
<td>To record definite and indefinite contract authority based on legislation.</td>
</tr>
<tr>
<td>A167</td>
<td>To record the return (transfer-in) of contract authority from one nonallocation trust fund account back to the originating nonallocation trust fund account. This transaction may only be recorded by the Department of Transportation.</td>
</tr>
<tr>
<td>A168</td>
<td>To record the realization of contract authority that was previously anticipated.</td>
</tr>
<tr>
<td>A169</td>
<td>To record the portion of an appropriation to liquidate obligations incurred against contract authority that is no longer required.</td>
</tr>
<tr>
<td>A170</td>
<td>To record the warrant liquidating contract authority.</td>
</tr>
<tr>
<td>A171</td>
<td>To record an appropriation to liquidate contract authority that is supported by a nonexpenditure transfer of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol.</td>
</tr>
<tr>
<td>A172</td>
<td>To record anticipated actual reductions to contract authority.</td>
</tr>
<tr>
<td>A173</td>
<td>To record an appropriation to liquidate contract authority that is not yet supported by a nonexpenditure transfer of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS).</td>
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<tr>
<td>A174</td>
<td>To record an unanticipated actual decrease to indefinite contract authority.</td>
</tr>
<tr>
<td>A175</td>
<td>To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS) that liquidates a previously established receivable for contract authority.</td>
</tr>
<tr>
<td>A176</td>
<td>To record the anticipated indefinite contract authority to cover anticipated obligations for the current year.</td>
</tr>
<tr>
<td>A177</td>
<td>To record the transfer-in of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure allocation transfer of funds has not yet been accomplished.</td>
</tr>
<tr>
<td>A178</td>
<td>To record anticipated adjustments/decreases to contract authority.</td>
</tr>
<tr>
<td>A179</td>
<td>To record the transfer-out of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure allocation transfer of funds has not yet been accomplished.</td>
</tr>
<tr>
<td>A180</td>
<td>To record a nonexpenditure allocation transfer-out from a parent account to a recipient account representing contract authority previously transferred.</td>
</tr>
<tr>
<td>A181</td>
<td>To record a nonexpenditure allocation transfer-in from a parent account to a recipient account representing contract authority previously transferred.</td>
</tr>
<tr>
<td>A183</td>
<td>To record in the receipt account the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.</td>
</tr>
<tr>
<td>A184</td>
<td>To record the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.</td>
</tr>
<tr>
<td>A185</td>
<td>To record in a special or trust unavailable receipt Treasury Appropriation Fund Symbol (TAFS), an amount that was temporarily reduced in an associated special or trust expenditure TAFS. Or to record in a miscellaneous receipt account, an amount that was permanently reduced and cancelled in an associated special or trust expenditure TAFS.</td>
</tr>
<tr>
<td>A186</td>
<td>To record revenue to available non-revolving trust funds and special funds, in which the revenue is immediately available for obligation.</td>
</tr>
<tr>
<td>A187</td>
<td>To record the liquidation of contract authority for collections against reimbursable customer orders that were substituted for contract authority and have now been earned.</td>
</tr>
<tr>
<td>A188</td>
<td>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.</td>
</tr>
<tr>
<td>A189</td>
<td>To record a temporary reduction of new budget authority and fund balance in a trust or special fund expenditure account that was funded by an unavailable receipt account.</td>
</tr>
<tr>
<td>A190</td>
<td>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.</td>
</tr>
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</tr>
<tr>
<td>A192</td>
<td>To record authority made available from receipt or appropriation balances previously precluded from obligation.</td>
</tr>
<tr>
<td>A194</td>
<td>To record authority made available from offsetting collection balances previously precluded from obligation.</td>
</tr>
<tr>
<td>A195</td>
<td>To record the collection of revenue for non-revolving trust and special funds that were previously accrued.</td>
</tr>
<tr>
<td>A196</td>
<td>To record the annualized level of an appropriation provided under a continuing resolution.</td>
</tr>
<tr>
<td>A197</td>
<td>To record Fund Balance With Treasury under a continuing resolution as determined by the Office of Management and Budget's automatic apportionment bulletin.</td>
</tr>
<tr>
<td>A198</td>
<td>To record Fund Balance With Treasury and adjust the Fund Balance With Treasury Under a Continuing Resolution to zero upon the enactment of an appropriation and receipt of a Treasury Appropriation Warrant.</td>
</tr>
<tr>
<td>A199</td>
<td>To record an adjustment to the annualized level of an appropriation when the enacted level is less than the proposed annual level (based on a continuing resolution).</td>
</tr>
<tr>
<td>A202</td>
<td>To record in the financing account an appropriation received for a modification adjustment transfer.</td>
</tr>
<tr>
<td>A204</td>
<td>To record modifications for subsidy cost and adjustment transfers related to Direct Loans and Loan Guarantee liabilities in the financing account.</td>
</tr>
<tr>
<td>A210</td>
<td>To record a transfer-out of financing sources and fund balance from Custodial Statement collections via the Statement of Transactions (SF 224).</td>
</tr>
<tr>
<td>A212</td>
<td>To record the financing sources transferred in to a special or nonrevolving trust fund from a General Fund receipt account.</td>
</tr>
<tr>
<td>A250</td>
<td>To record interest received for a non-Bureau of Public Debt security held outside of Treasury in a special or non-revolving trust fund.</td>
</tr>
<tr>
<td>A251</td>
<td>To record interest received for a non-Bureau of Public Debt security held outside of Treasury in a revolving or revolving trust fund.</td>
</tr>
<tr>
<td>A402</td>
<td>To record amounts anticipated by a receiving allocation Treasury Appropriation Fund Symbol for transfers-in.</td>
</tr>
<tr>
<td>A404</td>
<td>To record a transfer-out of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.</td>
</tr>
<tr>
<td>A406</td>
<td>To record a transfer-out of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.</td>
</tr>
<tr>
<td>A408</td>
<td>To record the nonexpenditure transfer-in of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from unexpended appropriations.</td>
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<tr>
<td>A410</td>
<td>To record the nonexpenditure transfer-in of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from appropriated receipts.</td>
</tr>
<tr>
<td>A412</td>
<td>To record the nonexpenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from unexpended appropriations.</td>
</tr>
<tr>
<td>A414</td>
<td>To record the nonexpenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from appropriated receipts.</td>
</tr>
<tr>
<td>A416</td>
<td>To record realized authority to be transferred in to a receiving allocation Treasury Appropriation Fund Symbol (TAFS), where the parent TAFS maintains invested balances, prior to the SF 1151: Nonexpenditure Transfer Authorization request.</td>
</tr>
<tr>
<td>A420</td>
<td>To record an actual nonexpenditure transfer-in to an allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances via an SF 1151: Nonexpenditure Transfer Authorization.</td>
</tr>
<tr>
<td>A422</td>
<td>To record the adjustment in an allocation Treasury Appropriation Fund Symbol for the amount receivable from invested balances when the budget authority is temporarily reduced.</td>
</tr>
<tr>
<td>A424</td>
<td>To adjust the payable due for amounts previously appropriated to the allocation Treasury Appropriation Fund Symbol (TAFS) from the parent TAFS that maintains invested balances as a result of an enacted temporary reduction.</td>
</tr>
<tr>
<td>A426</td>
<td>To record realized authority to be transferred out to a receiving allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances, prior to the SF 1151: Nonexpenditure Transfer Authorization request.</td>
</tr>
<tr>
<td>A430</td>
<td>To record an actual nonexpenditure transfer-out to an allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances via SF 1151: Nonexpenditure Transfer Authorization.</td>
</tr>
<tr>
<td>A432</td>
<td>To record in the receiving agency the return (transfer-out) to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.</td>
</tr>
<tr>
<td>A434</td>
<td>To record in the receiving agency the return (transfer-out) to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.</td>
</tr>
<tr>
<td>A436</td>
<td>To record in the parent agency the receipt (transfer-in) of unobligated expired authority and funds from allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.</td>
</tr>
<tr>
<td>A438</td>
<td>To record in the parent agency the receipt (transfer-in) of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.</td>
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<tr>
<td>A440</td>
<td>To record in the receiving agency the return (transfer-out) to the parent agency of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.</td>
</tr>
<tr>
<td>A442</td>
<td>To record in the receiving agency the return (transfer-out) to the parent agency of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.</td>
</tr>
<tr>
<td>A444</td>
<td>To record in the parent agency the return (transfer-in) from the receiving agency of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.</td>
</tr>
<tr>
<td>A446</td>
<td>To record in the parent agency the return (transfer-in) from the receiving agency of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.</td>
</tr>
<tr>
<td>A448</td>
<td>To record a transfer-in of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.</td>
</tr>
<tr>
<td>A450</td>
<td>To record a transfer-in of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.</td>
</tr>
<tr>
<td>A452</td>
<td>To record in the receiving agency the return (transfer-out) to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.</td>
</tr>
<tr>
<td>A454</td>
<td>To record in the parent agency the return (transfer-in) from the receiving agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.</td>
</tr>
<tr>
<td>A456</td>
<td>To record the transfer out of expired unobligated expenditure transfers receivable.</td>
</tr>
<tr>
<td>A458</td>
<td>To record the transfer in of expired unobligated expenditure transfers receivable.</td>
</tr>
<tr>
<td>A460</td>
<td>To record the nonexpenditure transfer-in of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from unexpended appropriations.</td>
</tr>
<tr>
<td>A462</td>
<td>To record the nonexpenditure transfer-in of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts.</td>
</tr>
<tr>
<td>A464</td>
<td>To record the nonexpenditure transfer-out of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from unexpended appropriations.</td>
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<td>A466</td>
<td>To record the nonexpenditure transfer-out of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts.</td>
</tr>
<tr>
<td>A467</td>
<td>To record the nonexpenditure transfer-in of expired unobligated balances from another expired Treasury Appropriation Fund Symbol.</td>
</tr>
<tr>
<td>A468</td>
<td>To record in the receiving agency the anticipated transfer-in of current-year authority or prior-year balances.</td>
</tr>
<tr>
<td>A469</td>
<td>To record the nonexpenditure transfer-out of expired unobligated balances to another expired Treasury Appropriation Fund Symbol.</td>
</tr>
<tr>
<td>A470</td>
<td>To record in the transferring agency the transfer-out of current-year authority or prior-year balances that were previously anticipated.</td>
</tr>
<tr>
<td>A472</td>
<td>To record in the receiving agency the transfer-in of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.</td>
</tr>
<tr>
<td>A474</td>
<td>To record in the receiving agency the transfer-in of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.</td>
</tr>
<tr>
<td>A476</td>
<td>To record in the transferring agency the transfer-out of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.</td>
</tr>
<tr>
<td>A478</td>
<td>To record in the transferring agency the transfer-out of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.</td>
</tr>
<tr>
<td>A480</td>
<td>To record in the receiving agency the transfer-in of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.</td>
</tr>
<tr>
<td>A482</td>
<td>To record in the receiving agency the transfer-in of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.</td>
</tr>
<tr>
<td>A484</td>
<td>To record in the transferring agency the transfer-out of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.</td>
</tr>
<tr>
<td>A486</td>
<td>To record in the transferring agency the transfer-out of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.</td>
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<tr>
<td>A488</td>
<td>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.</td>
</tr>
<tr>
<td>A490</td>
<td>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.</td>
</tr>
<tr>
<td>A492</td>
<td>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.</td>
</tr>
<tr>
<td>A494</td>
<td>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.</td>
</tr>
<tr>
<td>A496</td>
<td>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.</td>
</tr>
<tr>
<td>A498</td>
<td>To record a Federal fund receivable for an expenditure transfer from a trust fund.</td>
</tr>
<tr>
<td>A499</td>
<td>To record the adjustment of a Federal fund receivable for a previously established expenditure transfer receivable, where a corresponding temporary reduction or cancellation is to be recorded in a trust fund payable Treasury Appropriation Fund Symbol (TAFS).</td>
</tr>
<tr>
<td>A500</td>
<td>To record in a trust fund a payable for an expenditure transfer-out to a Federal fund relating to nonexchange transactions.</td>
</tr>
<tr>
<td>A501</td>
<td>To record accrual of old IMF Quota Payments to General Fund Receipt Accounts.</td>
</tr>
<tr>
<td>A502</td>
<td>To record the actual Federal fund collection resulting from an expenditure transfer from a trust fund, that was previously established as a receivable.</td>
</tr>
<tr>
<td>A504</td>
<td>To record in a trust fund the outlay and reduction of the payable for an expenditure transfer out to a Federal fund.</td>
</tr>
<tr>
<td>A506</td>
<td>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.</td>
</tr>
<tr>
<td>A508</td>
<td>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.</td>
</tr>
<tr>
<td>A510</td>
<td>To record in a trust fund expenditure transfers-in from a Federal fund relating to nonexchange transactions.</td>
</tr>
<tr>
<td>A512</td>
<td>To record in a trust fund expenditure transfers-out to a Federal fund relating to nonexchange transactions.</td>
</tr>
<tr>
<td>A514</td>
<td>To record in an agency’s general fund an expenditure transfer-out to a trust fund or general fund (if directed by public law) relating to nonexchange and exchange transactions.</td>
</tr>
<tr>
<td>TRANSACTION CODE</td>
<td>TRANSACTION DESCRIPTION</td>
</tr>
<tr>
<td>------------------</td>
<td>--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>A516</td>
<td>To record a receivable for amounts appropriated from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account, prior to the nonexpenditure (nonallocation) transfer of funds. This amount is specified in the agency's appropriation or authorization act.</td>
</tr>
<tr>
<td>A518</td>
<td>To record the adjustment in a non-allocation Treasury Appropriation Fund Symbol (TAFS) when the budget authority is temporarily reduced.</td>
</tr>
<tr>
<td>A519</td>
<td>To record the adjustment of the receivable in a Treasury Appropriation Fund Symbol (TAFS) when the budget authority is cancelled.</td>
</tr>
<tr>
<td>A520</td>
<td>To record a payable for amounts appropriated from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account, prior to the nonexpenditure (nonallocation) transfer of funds. This amount is specified in the agency's appropriation or authorization act.</td>
</tr>
<tr>
<td>A522</td>
<td>To record the adjustment in the specific invested Treasury Appropriation Fund Symbol (TAFS) that results from a temporary reduction in the Agency Trust Fund Expenditure TAFS.</td>
</tr>
<tr>
<td>A523</td>
<td>To record the adjustment in the specific invested Treasury Appropriation Fund Symbol (TAFS) that results from a cancellation in the Agency Trust Fund Expenditure TAFS.</td>
</tr>
<tr>
<td>A524</td>
<td>To record a nonexpenditure (nonallocation) transfer-in of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account for amounts previously appropriated and recorded as receivables.</td>
</tr>
<tr>
<td>A526</td>
<td>To record a nonexpenditure (nonallocation) transfer-out of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account for amounts previously appropriated and recorded as payables.</td>
</tr>
<tr>
<td>A528</td>
<td>To record a nonexpenditure (nonallocation) transfer-in of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account. This amount is specified in the agency's appropriation or authorization act.</td>
</tr>
<tr>
<td>A530</td>
<td>To record a nonexpenditure (nonallocation) transfer-out of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account. This amount is specified in the agency's appropriation or authorization act.</td>
</tr>
<tr>
<td>A531</td>
<td>To record a nonexpenditure (nonallocation) transfer-in of funds to a specific invested Treasury Appropriation Fund Symbol (TAFS) from a receiving TAFS that is canceling and returning unobligated balances.</td>
</tr>
<tr>
<td>A532</td>
<td>To record the receivable for amounts to be transferred in of unrealized nonexpenditure (nonallocation) appropriation transfers between two trust funds or two Federal funds (as defined by the Office of Management and Budget), where there is investment authority involved.</td>
</tr>
<tr>
<td>A534</td>
<td>To record the payable for amounts to be transferred out of unrealized nonexpenditure (nonallocation) appropriation transfers between two trust funds or two Federal funds (as defined by the Office of Management and Budget), where there is investment authority involved.</td>
</tr>
<tr>
<td>TRANSACTION CODE</td>
<td>TRANSACTION DESCRIPTION</td>
</tr>
<tr>
<td>------------------</td>
<td>-------------------------</td>
</tr>
<tr>
<td>A536</td>
<td>To record the actual nonexpenditure (nonallocation) transfer-in of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 4171 &quot;Non-Allocation Transfers of Invested Balances - Receivable.&quot;</td>
</tr>
<tr>
<td>A538</td>
<td>To record the actual nonexpenditure (nonallocation) transfer-out of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 4172 &quot;Non-Allocation Transfers of Invested Balances - Payable.&quot;</td>
</tr>
<tr>
<td>A540</td>
<td>To record in the transferring agency the nonexpenditure transfer-out of budgetary resources receivable.</td>
</tr>
<tr>
<td>A542</td>
<td>To record in the receiving agency the nonexpenditure transfer-in of budgetary resources receivable.</td>
</tr>
<tr>
<td>A544</td>
<td>To record in the transferring agency the nonexpenditure transfer-out of unfilled customer orders without advance.</td>
</tr>
<tr>
<td>A546</td>
<td>To record in the receiving agency the nonexpenditure transfer-in of unfilled customer orders without advance.</td>
</tr>
<tr>
<td>A548</td>
<td>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.</td>
</tr>
<tr>
<td>A550</td>
<td>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.</td>
</tr>
<tr>
<td>A552</td>
<td>To record in the transferring agency the transfer-out of unfilled customer orders with advance.</td>
</tr>
<tr>
<td>A554</td>
<td>To record in the receiving agency the actual transfer-in unfilled customer orders with advance.</td>
</tr>
<tr>
<td>A702</td>
<td>To record anticipated reimbursements.</td>
</tr>
<tr>
<td>A704</td>
<td>To record in the performing agency a reimbursable agreement that was not previously anticipated.</td>
</tr>
<tr>
<td>A706</td>
<td>To record in the performing agency a reimbursable agreement without an advance that was previously anticipated.</td>
</tr>
<tr>
<td>A708</td>
<td>To record the collection of revenue earned in the performing agency for a reimbursable agreement without an advance that was previously anticipated.</td>
</tr>
<tr>
<td>A710</td>
<td>To record earned revenue in the performing agency related to a reimbursable agreement or other income.</td>
</tr>
<tr>
<td>A712</td>
<td>To record the refund of an advance to the ordering entity for the completion of a prior-year reimbursable order.</td>
</tr>
<tr>
<td>A714</td>
<td>To record revenue earned in the performing agency for goods or services performed on a reimbursable order without an advance.</td>
</tr>
<tr>
<td>A715</td>
<td>To record funded FECA revenue by the Department of Labor.</td>
</tr>
<tr>
<td>TRANSACTION CODE</td>
<td>TRANSACTION DESCRIPTION</td>
</tr>
<tr>
<td>------------------</td>
<td>-------------------------</td>
</tr>
<tr>
<td>B102</td>
<td>To record payment of payroll.</td>
</tr>
<tr>
<td>B103</td>
<td>To record a disbursement of pension benefit payments.</td>
</tr>
<tr>
<td>B104</td>
<td>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.</td>
</tr>
<tr>
<td>B105</td>
<td>To record the subsidy expense in the program fund that is paid to the financing fund when the loan is disbursed.</td>
</tr>
<tr>
<td>B106</td>
<td>To record subsidy disbursement from the program account to the financing account not previously obligated.</td>
</tr>
<tr>
<td>B107</td>
<td>To record payment and disbursement of funds not previously obligated.</td>
</tr>
<tr>
<td>B108</td>
<td>To record a loss in the imprest fund.</td>
</tr>
<tr>
<td>B109</td>
<td>To record payment of interest not previously accrued.</td>
</tr>
<tr>
<td>B110</td>
<td>To record a confirmed disbursement schedule previously accrued.</td>
</tr>
<tr>
<td>B112</td>
<td>To record accrued interest paid.</td>
</tr>
<tr>
<td>B113</td>
<td>To record capitalized loan interest paid on Federal Financing Bank (FFB) non-credit reform loans borrowed from Treasury.</td>
</tr>
<tr>
<td>B114</td>
<td>To record disbursement for liens on collateral acquired from defaulted loans guaranteed after 1992.</td>
</tr>
<tr>
<td>B116</td>
<td>To record disbursement without a lien on collateral acquired from defaulted loans guaranteed after 1992.</td>
</tr>
<tr>
<td>B118</td>
<td>To record a tax refund funded by directly reducing offsetting collections paid by the collecting agency.</td>
</tr>
<tr>
<td>B119</td>
<td>To record the actual capital transfer to repay a portion of a capital investment (usually an appropriation to a revolving fund).</td>
</tr>
<tr>
<td>B120</td>
<td>To record principal repayments to the Bureau of the Public Debt 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.</td>
</tr>
<tr>
<td>B121</td>
<td>To record principal repayments at par value to the Bureau of the Public Debt and the Federal Financing Bank that were not previously anticipated. For example, this transaction includes repayments of principal, repayments due to modifications of credit reform loans, and repayments of capitalized loan interest from non-credit reform loans.</td>
</tr>
<tr>
<td>B122</td>
<td>To record repayments of other debt.</td>
</tr>
<tr>
<td>B123</td>
<td>To record in the issuing entity, the sale of Federal securities at par value.</td>
</tr>
<tr>
<td>B124</td>
<td>To record the purchase of Federal securities acquired at par value by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.</td>
</tr>
</tbody>
</table>
**U.S. Government Standard General Ledger**

**Account Transaction Listing**

<table>
<thead>
<tr>
<th>TRANSACTION CODE</th>
<th>TRANSACTION DESCRIPTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>B125</td>
<td>To record in the issuing entity, the sale of Federal securities acquired at a premium.</td>
</tr>
<tr>
<td>B126</td>
<td>To record the purchase of Federal securities acquired at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.</td>
</tr>
<tr>
<td>B127</td>
<td>To record in the issuing entity, the sale of Federal securities at a discount.</td>
</tr>
<tr>
<td>B128</td>
<td>To record the purchase of Federal securities acquired at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.</td>
</tr>
<tr>
<td>B129</td>
<td>To record the purchase of accrued interest on Federal securities by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.</td>
</tr>
<tr>
<td>B130</td>
<td>To record a lien paid before personal property is sold.</td>
</tr>
<tr>
<td>B131</td>
<td>To record principal repayments to Treasury or the Federal Financing Bank (FFB), excluding most non-credit reform loans, resulting in a gain or loss, that were not previously anticipated. For example, this transaction includes repayments of principal for FFB borrowings from Treasury and repayments due to modifications of credit reform loans.</td>
</tr>
<tr>
<td>B132</td>
<td>To record the purchase of Federal securities acquired at par value by a nonfiduciary deposit fund.</td>
</tr>
<tr>
<td>B133</td>
<td>To record the purchase of accrued interest on Federal securities by a nonfiduciary deposit fund.</td>
</tr>
<tr>
<td>B134</td>
<td>To record appropriations used this fiscal year.</td>
</tr>
<tr>
<td>B135</td>
<td>To record the gain on principal repayments to Treasury for non-credit reform loans. For example, this transaction may result from prepayments and early repayments of loans.</td>
</tr>
<tr>
<td>B136</td>
<td>To record in the liquidating account the actual capital transfer of excess cash to the general fund of the Treasury.</td>
</tr>
<tr>
<td>B137</td>
<td>To record the loss on principal repayments to Treasury for non-credit reform loans. For example, this transaction may result from prepayments and early repayments of loans.</td>
</tr>
<tr>
<td>B138</td>
<td>To record in a trust fund payments made to a Federal fund relating to exchange transactions.</td>
</tr>
<tr>
<td>B139</td>
<td>To record actual capital transfers to a General Fund Receipt Account that were not previously anticipated.</td>
</tr>
<tr>
<td>B140</td>
<td>To record the purchase of foreign currency by a disbursing officer.</td>
</tr>
<tr>
<td>B141</td>
<td>To record the request from IMF to purchase Special Drawing Rights.</td>
</tr>
<tr>
<td>B142</td>
<td>To record the disbursement of foreign currency by a disbursing officer on behalf of the operating fund.</td>
</tr>
<tr>
<td>B144</td>
<td>To record the purchase of cash equivalents.</td>
</tr>
<tr>
<td>B146</td>
<td>To record a foreign currency rate intervention.</td>
</tr>
<tr>
<td>TRANSACTION CODE</td>
<td>TRANSACTION DESCRIPTION</td>
</tr>
<tr>
<td>-----------------</td>
<td>-------------------------</td>
</tr>
<tr>
<td>B150</td>
<td>To record a disbursement (not an outlay) from fund balance with Treasury in a Treasury General Account (TGA) to funds held by the public in a non-TGA.</td>
</tr>
<tr>
<td>B152</td>
<td>To record a purchase of a non-Bureau of Public Debt (BPD) security at par from funds held by the public in a non-Treasury General Account (TGA).</td>
</tr>
<tr>
<td>B153</td>
<td>To record the purchase of non-federal securities by the Exchange Stabilization Fund at a premium/discount.</td>
</tr>
<tr>
<td>B154</td>
<td>To record a operating expense or program cost from funds in a non-Treasury General Account (TGA) which results in an outlay.</td>
</tr>
<tr>
<td>B160</td>
<td>To record the purchase of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at par value.</td>
</tr>
<tr>
<td>B162</td>
<td>To record the purchase of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a premium.</td>
</tr>
<tr>
<td>B163</td>
<td>To record the purchase of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a discount.</td>
</tr>
<tr>
<td>B165</td>
<td>To record the purchase of Federal securities acquired at a premium by a nonfiduciary deposit fund.</td>
</tr>
<tr>
<td>B166</td>
<td>To record the purchase of Federal securities acquired at a discount by a nonfiduciary deposit fund.</td>
</tr>
<tr>
<td>B200</td>
<td>To record the initial receipt of preferred stock and/or common stock warrants as consideration for entering into a liquidity agreement with Government Sponsored Enterprises and/or beneficial interest in a Credit Facility Trust in a Treasury General Fund Receipt Account.</td>
</tr>
<tr>
<td>B202</td>
<td>To record the liquidity payment and markup of liquidity preference from the prior year in the program account.</td>
</tr>
<tr>
<td>B210</td>
<td>To record the payment of remuneration.</td>
</tr>
<tr>
<td>B302</td>
<td>To record a commitment of unobligated amounts in programs subject to apportionment.</td>
</tr>
<tr>
<td>B304</td>
<td>To record a commitment of unobligated balances in programs exempt from apportionment.</td>
</tr>
<tr>
<td>B306</td>
<td>To record current-year undelivered orders without an advance.</td>
</tr>
<tr>
<td>B308</td>
<td>To record current-year undelivered orders with an advance.</td>
</tr>
<tr>
<td>B309</td>
<td>To record current-year undelivered orders with an advance using a U.S. Debit Card.</td>
</tr>
<tr>
<td>B310</td>
<td>To record a current-year undelivered order without an advance where the commitment is more than the undelivered order for commitments in programs subject to apportionment.</td>
</tr>
<tr>
<td>B312</td>
<td>To record a current-year undelivered order without an advance where the commitment is more than the undelivered order for commitments in programs exempt from apportionment.</td>
</tr>
</tbody>
</table>
### TRANSACTION CODE
### TRANSACTION DESCRIPTION

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>B314</td>
<td>To record a current-year undelivered order without an advance where the commitment is less than the undelivered order for commitments in programs subject to apportionment.</td>
</tr>
<tr>
<td>B316</td>
<td>To record a current-year undelivered order without an advance where the commitment is less than the undelivered order for commitments in programs exempt from apportionment.</td>
</tr>
<tr>
<td>B402</td>
<td>To record the delivery of goods or services and to accrue a liability.</td>
</tr>
<tr>
<td>B404</td>
<td>To record a downward adjustment of a current-year unpaid undelivered order.</td>
</tr>
<tr>
<td>B406</td>
<td>To record the delivery of goods and services in the same year the order was placed and to accrue a liability. The current-year expended authority is more than the original obligation.</td>
</tr>
<tr>
<td>B408</td>
<td>To reclassify payable schedules for disbursements to &quot;in-transit&quot; until the payment schedule is confirmed.</td>
</tr>
<tr>
<td>B410</td>
<td>To record advances and prepayments &quot;in transit&quot; until disbursements are confirmed.</td>
</tr>
<tr>
<td>B412</td>
<td>To record an obligation and accounts payable in an unexpired appropriation for a valid bill related to a canceled appropriation.</td>
</tr>
<tr>
<td>B416</td>
<td>To record the collecting agency's estimated accrued tax refunds payable and related interest funded by a direct appropriation.</td>
</tr>
<tr>
<td>B418</td>
<td>To record the accrual of interest expenses incurred, not yet paid.</td>
</tr>
<tr>
<td>B420</td>
<td>To record the liability for cost to be funded in the future.</td>
</tr>
<tr>
<td>B422</td>
<td>To record the unfunded FECA liability and unfunded unemployment liability.</td>
</tr>
<tr>
<td>B424</td>
<td>To record a contingent liability.</td>
</tr>
<tr>
<td>B425</td>
<td>To record a contingent liability related to a capital transfer.</td>
</tr>
<tr>
<td>B426</td>
<td>To record an increase in actuarial liabilities for benefit plans.</td>
</tr>
<tr>
<td>B428</td>
<td>To record the payable to borrowers from sales of foreclosed property with recourse.</td>
</tr>
<tr>
<td>B430</td>
<td>To record the inventory purchased for a resale under historical cost (title was passed).</td>
</tr>
<tr>
<td>B432</td>
<td>To record the fair market value of real and intangible forfeited property.</td>
</tr>
<tr>
<td>B434</td>
<td>To record an unclaimed and abandoned item that has met the statutory and/or regulatory requirements for forfeiture.</td>
</tr>
<tr>
<td>B436</td>
<td>To record the funded portion of cleanup costs that was previously estimated.</td>
</tr>
<tr>
<td>B438</td>
<td>To record capital lease liability.</td>
</tr>
</tbody>
</table>
### U.S. Government Standard General Ledger
#### Account Transaction Listing

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<tbody>
<tr>
<td>B440</td>
<td>To record capitalized loan interest payable on Federal Financing Bank (FFB) non-credit reform loans borrowed from Treasury for interest payable amounts previously accrued.</td>
</tr>
<tr>
<td>B444</td>
<td>To record the IMF annual Special Drawing Right assessment accrual.</td>
</tr>
<tr>
<td>B446</td>
<td>To record the IMF Annual Assessment.</td>
</tr>
<tr>
<td>B602</td>
<td>To record revenue received in advance.</td>
</tr>
<tr>
<td>B604</td>
<td>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.</td>
</tr>
<tr>
<td>B606</td>
<td>To record current-year expended authority using a U.S. Debit Card.</td>
</tr>
<tr>
<td>B610</td>
<td>To reduce an unfilled customer order with advance from a prior-year reimbursable while maintaining a resource to support the obligation and outlay.</td>
</tr>
<tr>
<td>C101</td>
<td>To record the transfer of recognized subsidy from the program fund to the financing fund.</td>
</tr>
<tr>
<td>C102</td>
<td>To record service in kind provided by non-Federal sources.</td>
</tr>
<tr>
<td>C103</td>
<td>To record the collection of subsidy costs in the financing account.</td>
</tr>
<tr>
<td>C106</td>
<td>To record the collection of reestimated subsidy in the financing account.</td>
</tr>
<tr>
<td>C107</td>
<td>To record the receipt of previously anticipated collections for loans related to the Troubled Asset Relief Program.</td>
</tr>
<tr>
<td>C108</td>
<td>To record collections in nonfiduciary deposit funds.</td>
</tr>
<tr>
<td>C109</td>
<td>To record the receipt of previously anticipated collections.</td>
</tr>
<tr>
<td>C110</td>
<td>To reclassify collections to liquidate prior-year deficiency.</td>
</tr>
<tr>
<td>C111</td>
<td>To record collections in clearing account Treasury Account Symbols (TAS).</td>
</tr>
<tr>
<td>C112</td>
<td>To record the collection of a refund of an advance or prepayment in the same year as the original obligation.</td>
</tr>
<tr>
<td>C113</td>
<td>To record receipt of coupon payment and interest collection on non-federal securities.</td>
</tr>
<tr>
<td>C114</td>
<td>To record unearned revenue collected in advance and deposited to a trust or special fund receipt account.</td>
</tr>
<tr>
<td>C115</td>
<td>To record interest payments received from ESF foreign currency investments for Time Deposits, Overnight Deposits, and Reverse Repurchase Agreements.</td>
</tr>
<tr>
<td>C116</td>
<td>To record in the financing fund unearned fees collected for undisbursed loans.</td>
</tr>
<tr>
<td>TRANSACTION CODE</td>
<td>TRANSACTION DESCRIPTION</td>
</tr>
<tr>
<td>------------------</td>
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</tr>
<tr>
<td>C117</td>
<td>To record in the financing fund fees collected when loans are disbursed.</td>
</tr>
<tr>
<td>C118</td>
<td>To record in the financing fund fees earned when loans are disbursed.</td>
</tr>
<tr>
<td>C119</td>
<td>To record the receipt of remuneration.</td>
</tr>
<tr>
<td>C120</td>
<td>To record the maturity of Federal securities acquired at par value by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.</td>
</tr>
<tr>
<td>C121</td>
<td>To record the maturity of securities acquired at par value by a nonfiduciary deposit fund.</td>
</tr>
<tr>
<td>C122</td>
<td>To record the maturity of Federal securities acquired at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.</td>
</tr>
<tr>
<td>C123</td>
<td>To record the maturity of securities acquired at a premium by a nonfiduciary deposit fund.</td>
</tr>
<tr>
<td>C124</td>
<td>To record the maturity of Federal securities acquired at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.</td>
</tr>
<tr>
<td>C125</td>
<td>To record the maturity of Federal securities acquired at a discount in a nonfiduciary deposit fund.</td>
</tr>
<tr>
<td>C126</td>
<td>To record maturity and reversing interest accrual for Exchange Stabilization Fund investments.</td>
</tr>
<tr>
<td>C127</td>
<td>To record the maturity of non-federal Exchange Stabilization Fund securities (long-term bonds) sold at a PAR and receive a coupon payment.</td>
</tr>
<tr>
<td>C128</td>
<td>To record the maturity of a U.S. Treasury Zero Coupon Bond by a Treasury Appropriation Fund Symbol (TAFS)</td>
</tr>
<tr>
<td>C130</td>
<td>To record the collection of a refund of an advance or prepayment that results in a downward adjustment to a prior-year obligation.</td>
</tr>
<tr>
<td>C132</td>
<td>To record the refunds collected, a downward adjustment to prior-year paid delivered orders, for assets purchased and expenses incurred in a prior year that create budgetary resources. These refunds were not previously accrued as receivables.</td>
</tr>
<tr>
<td>C134</td>
<td>To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in the current year.</td>
</tr>
<tr>
<td>C136</td>
<td>To record the collection of receivables for assets purchased or expenses incurred in a prior year that create budgetary resources when collected.</td>
</tr>
<tr>
<td>C137</td>
<td>To record the restitution of the imprest fund loss.</td>
</tr>
<tr>
<td>C138</td>
<td>To record the collection of refunds receivable for assets purchased or expenses incurred in the current year that create budgetary resources when collected.</td>
</tr>
</tbody>
</table>
U.S. Government Standard General Ledger
Account Transaction Listing

<table>
<thead>
<tr>
<th>TRANSACTION CODE</th>
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</tr>
</thead>
<tbody>
<tr>
<td>C139</td>
<td>To record the deduction of an employee's pay for reimbursement of Federal Employees Health Benefits paid by the employer while the employee was in a leave without pay status.</td>
</tr>
<tr>
<td>C140</td>
<td>To record the collection of receivables from Federal sources other than for reimbursables, non-revolving trust and special funds, custodial activity, and interest on Treasury securities.</td>
</tr>
<tr>
<td>C141</td>
<td>To record a collection of non-Federal revenue reported on the Statement of Custodial Activity or on the custodial footnote that is deposited into a General Fund receipt account.</td>
</tr>
<tr>
<td>C142</td>
<td>To record a contra-revenue in the amount of revenue collected for others and to establish a custodial liability.</td>
</tr>
<tr>
<td>C143</td>
<td>To record the collection of receivables of custodial revenue from a non-Federal source that is deposited into a miscellaneous receipt account.</td>
</tr>
<tr>
<td>C144</td>
<td>To record undeposited collections.</td>
</tr>
<tr>
<td>C145</td>
<td>To record the collection of revenue or other financing sources that were not previously accrued into a General Fund receipt account. These collections are not reported on the Statement of Custodial Activity.</td>
</tr>
<tr>
<td>C146</td>
<td>To record the collection of previously accrued receivables in a Treasury general fund receipt account.</td>
</tr>
<tr>
<td>C147</td>
<td>To record an offset for amounts collected for others and to establish a liability for non-entity assets that are not reported on the Statement of Custodial Activity or on the custodial footnote.</td>
</tr>
<tr>
<td>C148</td>
<td>To record the payback of a bridge loan.</td>
</tr>
<tr>
<td>C149</td>
<td>To record the collection of loans receivable by the Bureau of the Public Debt and deposit directly into a Treasury Account Symbol that does not have budget authority.</td>
</tr>
<tr>
<td>C150</td>
<td>To record the receipt of other cash and noncash monetary assets.</td>
</tr>
<tr>
<td>C151</td>
<td>To record the collection of capitalized loan interest receivable by the Bureau of the Public Debt and deposit directly into a Treasury Account Symbol that does not have budget authority.</td>
</tr>
<tr>
<td>C153</td>
<td>To record the collection of loans receivable, accounted for under the provisions of the Federal Credit Reform Act, by the Bureau of the Public Debt and deposit directly into a Treasury Account Symbol that does not have budget authority.</td>
</tr>
<tr>
<td>C154</td>
<td>To record the collections of unaccrued interest on loans from non-Federal sources.</td>
</tr>
<tr>
<td>C155</td>
<td>To record the transfer-in of nonbudgetary fund balance to other Federal entities without reimbursements.</td>
</tr>
<tr>
<td>C156</td>
<td>To record the collection of interest receivable from securities held by a nonfiduciary deposit fund.</td>
</tr>
<tr>
<td>C157</td>
<td>To record the capitalization of interest on Exchange Stabilization Fund foreign currency investments.</td>
</tr>
<tr>
<td>C158</td>
<td>To record cash donations collected in an expenditure account, as allowed by law.</td>
</tr>
<tr>
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</tr>
<tr>
<td>------------------</td>
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</tr>
<tr>
<td>C161</td>
<td>To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.</td>
</tr>
<tr>
<td>C162</td>
<td>To record an adjustment to loans and interest receivable based on acquired collateral property with recourse.</td>
</tr>
<tr>
<td>C163</td>
<td>To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.</td>
</tr>
<tr>
<td>C164</td>
<td>To record non-cash assets donated by the public.</td>
</tr>
<tr>
<td>C166</td>
<td>To record a monetary instrument, including undeposited seized cash.</td>
</tr>
<tr>
<td>C170</td>
<td>To record the reclassification of seized monetary instruments from undeposited (recorded in USSGL account 1531) to deposited.</td>
</tr>
<tr>
<td>C172</td>
<td>To record a revenue for forfeited cash deposited to the forfeiture fund.</td>
</tr>
<tr>
<td>C174</td>
<td>To record undeposited cash that was forfeited.</td>
</tr>
<tr>
<td>C176</td>
<td>To record cash deposited after forfeiture.</td>
</tr>
<tr>
<td>C178</td>
<td>To record the transfer of the title of an asset to the Federal Government for a settlement of tax liability from the taxpayer.</td>
</tr>
<tr>
<td>C180</td>
<td>To record satisfaction of a loan by surrender of a borrower's title to collateral of commodity.</td>
</tr>
<tr>
<td>C182</td>
<td>To record a collection of an advance for an unfilled customer order.</td>
</tr>
<tr>
<td>C185</td>
<td>To record collection of FECA receivables by the Department of Labor.</td>
</tr>
<tr>
<td>C186</td>
<td>To record the collection of receivables in the performing agency for reimbursable services.</td>
</tr>
<tr>
<td>C188</td>
<td>To record the collection of revenue into unavailable special fund receipt accounts.</td>
</tr>
<tr>
<td>C190</td>
<td>To record in a trust fund payments received from a Federal fund relating to exchange transactions.</td>
</tr>
<tr>
<td>C192</td>
<td>To record the acquisition of foreign currency in the foreign currency account symbol (X7000 series).</td>
</tr>
<tr>
<td>C194</td>
<td>To record reclaimed (repaid) foreign currency into the foreign currency account symbol (X7000 series) by a disbursing officer.</td>
</tr>
<tr>
<td>C196</td>
<td>To record a capital transfer received in a General Fund Receipt Account.</td>
</tr>
<tr>
<td>C200</td>
<td>To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at par value.</td>
</tr>
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<td>C202</td>
<td>To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a premium.</td>
</tr>
<tr>
<td>C204</td>
<td>To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a discount.</td>
</tr>
<tr>
<td>C402</td>
<td>To record an accrual of revenue reported on the Statement of Custodial Activity or on the custodial footnote that is collected by an agency to be deposited directly into a General Fund receipt account.</td>
</tr>
<tr>
<td>C403</td>
<td>To record a receivable for Old IMF Quota Payments.</td>
</tr>
<tr>
<td>C404</td>
<td>To record contra-revenue in the amount of revenue accrued and establish a custodial liability.</td>
</tr>
<tr>
<td>C405</td>
<td>To record offset for the amount accrued in a General Fund receipt account and to establish a liability for non-entity assets that are not reported on the Statement of Custodial Activity or on the custodial footnote.</td>
</tr>
<tr>
<td>C406</td>
<td>To record receivables for amounts advanced from the financing fund or liquidating fund to cover escrow funds.</td>
</tr>
<tr>
<td>C408</td>
<td>To record in the financing fund the disbursement of loans.</td>
</tr>
<tr>
<td>C409</td>
<td>To record the reclassification of interest capitalized on a loan.</td>
</tr>
<tr>
<td>C412</td>
<td>To record accrued receivables for modified direct loans moving from the liquidating fund to the financing fund account.</td>
</tr>
<tr>
<td>C414</td>
<td>To record refund receivables, a downward adjustment to prior-year paid delivered orders, from non-Federal sources for assets or expenses that do not create budgetary resources until collected.</td>
</tr>
<tr>
<td>C415</td>
<td>To record a receivable for new IMF Quota Payments under Credit Reform.</td>
</tr>
<tr>
<td>C416</td>
<td>To record accrued revenue from Federal sources other than for reimbursables, non-revolving trust and special funds, custodial activity and interest on Treasury securities.</td>
</tr>
<tr>
<td>C417</td>
<td>To record interest receivable on securities held by a nonfiduciary deposit fund.</td>
</tr>
<tr>
<td>C418</td>
<td>To record interest receivable on securities held by Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.</td>
</tr>
<tr>
<td>C419</td>
<td>To record accrual of interest receivable on non-federal securities with a bond premium.</td>
</tr>
<tr>
<td>C420</td>
<td>To record accrued revenue or other financing sources without budgetary impact.</td>
</tr>
<tr>
<td>C421</td>
<td>To accrue unfunded FECA revenue from Federal source by the Department of Labor.</td>
</tr>
<tr>
<td>C422</td>
<td>To record accrued revenue from Federal or non-Federal sources for non-revolving trust funds and special funds.</td>
</tr>
<tr>
<td>C423</td>
<td>To record accrual of interest receivable on non-federal securities with a bond discount.</td>
</tr>
<tr>
<td>TRANSACTION CODE</td>
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</tr>
<tr>
<td>C424</td>
<td>To record establishment of current-period earnings on income received in advance.</td>
</tr>
<tr>
<td>C426</td>
<td>To record earned revenue in a trust or special fund Treasury Appropriation Fund Symbol that was previously collected in advance.</td>
</tr>
<tr>
<td>C428</td>
<td>To record loans and interest receivable from non-Federal sources for defaulted guaranteed loans. Do not consider as a budgetary resource until collected.</td>
</tr>
<tr>
<td>C430</td>
<td>To record an old motor vehicle that was traded in for a new motor vehicle using the direct method.</td>
</tr>
<tr>
<td>C431</td>
<td>To record the issuance of a bridge loan.</td>
</tr>
<tr>
<td>C432</td>
<td>To record loans other than credit reform.</td>
</tr>
<tr>
<td>C433</td>
<td>To record loans receivable from non-Federal sources for loans related to Troubled Assets Relief Program. Do not consider as a budgetary resource until collected.</td>
</tr>
<tr>
<td>C434</td>
<td>To record interest receivable from non-Federal sources for loans related to Troubled Assets Relief Program. Do not consider as a budgetary resource until collected.</td>
</tr>
<tr>
<td>C435</td>
<td>To record the accrual of interest revenue associated with USSGL account 2985 that is to be collected by the Bureau of the Public Debt and deposited directly into a Treasury Account Symbol that does not have budget authority.</td>
</tr>
<tr>
<td>C436</td>
<td>To record the accrual of Troubled Asset Relief Program interest revenue associated with USSGL account 2985 that is to be collected by the Bureau of the Public Debt and deposited directly into a Treasury Account Symbol that does not have budget authority.</td>
</tr>
<tr>
<td>C437</td>
<td>To record the portion of the liability for non-entity assets not reported on the Statement of Custodial Activity related to the accrual of interest revenue that is to be collected by the Bureau of the Public Debt and deposited directly into a Treasury Account Symbol that does not have budget authority.</td>
</tr>
<tr>
<td>C438</td>
<td>To record subsidy receivable and the related interest, in the financing account, for an upward reestimate.</td>
</tr>
<tr>
<td>C440</td>
<td>To record unfunded (borrowed) foreign currency from the Foreign Currency Account Symbol (X7000 series) by a disbursing officer.</td>
</tr>
<tr>
<td>C444</td>
<td>To record capitalized loan interest receivable on non-credit reform loans for interest receivable amounts previously accrued.</td>
</tr>
<tr>
<td>C446</td>
<td>To record the reclassification of interest capitalized on a loan related to Troubled Asset Relief Program.</td>
</tr>
<tr>
<td>C600</td>
<td>To record the sale of non-federal securities (long-term bonds) by the Exchange Stabilization Fund at a premium.</td>
</tr>
<tr>
<td>C601</td>
<td>To record the sale of non-federal securities (long-term bonds) by the Exchange Stabilization Fund at a discount.</td>
</tr>
<tr>
<td>TRANSACTION CODE</td>
<td>TRANSACTION DESCRIPTION</td>
</tr>
<tr>
<td>------------------</td>
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</tr>
<tr>
<td>C602</td>
<td>To record the sale of Federal securities purchased at a premium and sold at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale may result in a gain or loss.</td>
</tr>
<tr>
<td>C603</td>
<td>To record the sale of Federal securities purchased at a premium and sold at a premium by a nonfiduciary deposit fund. The sale may result in a gain or a loss</td>
</tr>
<tr>
<td>C604</td>
<td>To record the sale of Federal securities purchased at a premium and sold at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale results in a loss.</td>
</tr>
<tr>
<td>C605</td>
<td>To record the sale of Federal securities purchased at a premium and sold at a discount by a nonfiduciary deposit fund. The sale will result in a loss.</td>
</tr>
<tr>
<td>C606</td>
<td>To record the sale of Federal securities purchased at a discount and sold at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale results in a gain.</td>
</tr>
<tr>
<td>C607</td>
<td>To record the sale of Federal securities purchased at a discount and sold at a premium by a nonfiduciary deposit fund. The sale will result in a gain.</td>
</tr>
<tr>
<td>C608</td>
<td>To record the sale of Federal securities purchased at a discount and sold at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale may result in a gain or a loss.</td>
</tr>
<tr>
<td>C609</td>
<td>To record amounts owed to a Federal Government Sponsored Enterprise (GSE) for excess of the GSE’s liabilities over its assets.</td>
</tr>
<tr>
<td>C610</td>
<td>To record the sale or disposition of personal property collected for replacement property.</td>
</tr>
<tr>
<td>C611</td>
<td>To record the sale of Federal securities purchased at a discount and sold at a discount by a nonfiduciary deposit fund. The sale may result in a gain or a loss.</td>
</tr>
<tr>
<td>C612</td>
<td>To record the loss (or gain) from sale of foreclosed property without recourse.</td>
</tr>
<tr>
<td>C613</td>
<td>To record general property, plant and equipment permanently removed but not yet disposed.</td>
</tr>
<tr>
<td>C614</td>
<td>To record the gain on property sold with recourse.</td>
</tr>
<tr>
<td>C615</td>
<td>To record the disposition of general property, plant and equipment that was permanently removed.</td>
</tr>
<tr>
<td>C616</td>
<td>To record the loss on loan receivable from the borrower on a sale with recourse.</td>
</tr>
<tr>
<td>C618</td>
<td>To record the sale prior to maturity of investments in U.S. Treasury Zero Coupon Bonds issued by the Bureau of the Public Debt to a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.</td>
</tr>
<tr>
<td>C622</td>
<td>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.</td>
</tr>
</tbody>
</table>
# U.S. Government Standard General Ledger
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<tr>
<td>C624</td>
<td>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.</td>
</tr>
<tr>
<td>C626</td>
<td>To record cash collected from a loss or a gain from the sale of excess, obsolete, and unserviceable assets.</td>
</tr>
<tr>
<td>C628</td>
<td>To record cash collected from a loss or a gain from the sale of foreclosed property.</td>
</tr>
<tr>
<td>C630</td>
<td>To record the sale of stockpile materials.</td>
</tr>
<tr>
<td>C632</td>
<td>To record stockpile materials sold at a gain.</td>
</tr>
<tr>
<td>C634</td>
<td>To record stockpile materials sold at a loss.</td>
</tr>
<tr>
<td>C636</td>
<td>To record the collection of sale proceeds from forfeited personal property sold.</td>
</tr>
<tr>
<td>C638</td>
<td>To record the sale of forfeited property.</td>
</tr>
<tr>
<td>C640</td>
<td>To record the proceeds from commodities sold.</td>
</tr>
<tr>
<td>C642</td>
<td>To record a loss on the sale of commodities.</td>
</tr>
<tr>
<td>C644</td>
<td>To record a receivable from a non-Federal entity for the sale or disposition of assets other than personal properties and investments.</td>
</tr>
<tr>
<td>C646</td>
<td>To record the sale or disposition of assets other than personal properties and investments.</td>
</tr>
<tr>
<td>C647</td>
<td>To record the liquidation of receivables from other Federal entity for the sale or disposition of assets other personal properties and investments.</td>
</tr>
<tr>
<td>C648</td>
<td>To record a receivable from another Federal entity for the sale or disposition of assets other than personal properties and investments.</td>
</tr>
<tr>
<td>C650</td>
<td>To record accounts receivable and accrue revenue from another Federal entity that was previously anticipated.</td>
</tr>
<tr>
<td>C702</td>
<td>To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a premium. The sale results in a gain.</td>
</tr>
<tr>
<td>C704</td>
<td>To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a premium. The sale results in a loss.</td>
</tr>
<tr>
<td>C706</td>
<td>To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a discount. The sale results in a gain.</td>
</tr>
<tr>
<td>C708</td>
<td>To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a discount. The sale results in a loss.</td>
</tr>
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<tr>
<td>C750</td>
<td>To record, in a special or non-revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA).</td>
</tr>
<tr>
<td>C751</td>
<td>To record, in a revolving or revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA).</td>
</tr>
<tr>
<td>C752</td>
<td>To record, in a special or non-revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA).</td>
</tr>
<tr>
<td>C753</td>
<td>To record, in a revolving or revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA).</td>
</tr>
<tr>
<td>C754</td>
<td>To record, in a special or non-revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a loss. Funds remain held by the public in a non-Treasury General Account (TGA).</td>
</tr>
<tr>
<td>C755</td>
<td>To record, in a revolving or revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a loss. Funds remain held by the public in a non-Treasury General Account (TGA).</td>
</tr>
<tr>
<td>C780</td>
<td>To record the Bureau of the Public Debt’s redemption of debt and related budgetary offset.</td>
</tr>
<tr>
<td>C784</td>
<td>To record the monthly redemption, investment and interest with the Bureau of the Public Debt.</td>
</tr>
<tr>
<td>D102</td>
<td>To record a downward adjustment to prior-year unpaid delivered orders and to reduce the liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has expired.</td>
</tr>
<tr>
<td>D106</td>
<td>To record an upward adjustment of prior-year unpaid delivered orders and to accrue additional liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has expired.</td>
</tr>
<tr>
<td>D107</td>
<td>To record an upward adjustment of prior-year unpaid delivered orders and to accrue additional liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has not expired.</td>
</tr>
<tr>
<td>D108</td>
<td>To record a downward adjustment to prior-year paid delivered orders and to collect a refund when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401).</td>
</tr>
<tr>
<td>D110</td>
<td>To record a downward adjustment to prior-year unpaid delivered orders and to reduce the related liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has not expired.</td>
</tr>
<tr>
<td>D112</td>
<td>To record a reclassification of unfunded liability to funded liability in the financing account.</td>
</tr>
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<td>D113</td>
<td>To record the reclassification reestimated subsidy expense from unfunded to funded.</td>
</tr>
<tr>
<td>D114</td>
<td>To record an upward adjustment of prior-year unpaid undelivered orders when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401).</td>
</tr>
<tr>
<td>D120</td>
<td>To record a downward adjustment to unpaid prior-year undelivered orders.</td>
</tr>
<tr>
<td>D122</td>
<td>To record an upward adjustment to prepaid/advanced prior-year undelivered orders.</td>
</tr>
<tr>
<td>D126</td>
<td>To record an upward adjustment to prior-year paid delivered orders.</td>
</tr>
<tr>
<td>D128</td>
<td>To record a downward adjustment to prior-year paid delivered orders with no refund collected.</td>
</tr>
<tr>
<td>D130</td>
<td>To record a downward adjustment to prior-year prepaid/advanced undelivered orders with no refund collected.</td>
</tr>
<tr>
<td>D134</td>
<td>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.</td>
</tr>
<tr>
<td>D136</td>
<td>To record the amount of unfunded indefinite contract authority that is withdrawn due to recoveries of prior-year obligations.</td>
</tr>
<tr>
<td>D138</td>
<td>To record the amount of indefinite borrowing authority that is withdrawn due to recoveries of prior-year obligations.</td>
</tr>
<tr>
<td>D140</td>
<td>To record an upward adjustment to prior-year unpaid delivered orders for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).</td>
</tr>
<tr>
<td>D141</td>
<td>To record a downward adjustment to prior-year unpaid delivered orders pertaining to cancellations of authority in an invested Treasury Appropriation Fund Symbol (TAFS).</td>
</tr>
<tr>
<td>D142</td>
<td>To record a downward adjustment to prior-year unpaid delivered orders for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).</td>
</tr>
<tr>
<td>D144</td>
<td>To record an upward adjustment to prior-year balances in budgetary receivable USSGL account 4225 &quot;Appropriation Trust Fund Expenditure Transfers - Receivable&quot; for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).</td>
</tr>
<tr>
<td>D145</td>
<td>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.</td>
</tr>
<tr>
<td>D146</td>
<td>To record an accrual of downward reestimate for loan subsidies in the program fund.</td>
</tr>
<tr>
<td>D147</td>
<td>To adjust the loan guarantee liability and direct loan allowance for downward reestimate of subsidy expense in the financing account.</td>
</tr>
<tr>
<td>D148</td>
<td>To accrue the transfer-out of a downward reestimate to a General Fund receipt account.</td>
</tr>
</tbody>
</table>
## U.S. Government Standard General Ledger
### Account Transaction Listing

<table>
<thead>
<tr>
<th>TRANSACTION CODE</th>
<th>TRANSACTION DESCRIPTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>D302</td>
<td>To record appropriations used for a prior period that was a result of a change in accounting principle.</td>
</tr>
<tr>
<td>D304</td>
<td>To record appropriations used for a prior period that was a result of a correction of an error.</td>
</tr>
<tr>
<td>D306</td>
<td>To record a prior-period adjustment that reduces the value of a prior-year asset.</td>
</tr>
<tr>
<td>D308</td>
<td>To record a prior-period adjustment that reduces the value of a liability.</td>
</tr>
<tr>
<td>D310</td>
<td>To record a prior-period adjustment that increases the value of a prior-year asset.</td>
</tr>
<tr>
<td>D312</td>
<td>To record a prior-period adjustment that increases the value of a prior-year liability.</td>
</tr>
<tr>
<td>D402</td>
<td>To record an allowance for a reduction in exchange revenue due to noncredit losses such as returns, allowances, and price redeterminations from non-Federal sources when realization is not probable (less likely than not).</td>
</tr>
<tr>
<td>D404</td>
<td>To record the estimated allowance for bad debts related to non-credit-reform receivables.</td>
</tr>
<tr>
<td>D406</td>
<td>To record the writeoff of penalties and fines receivable.</td>
</tr>
<tr>
<td>D407</td>
<td>To record the writeoff of administrative fees receivable.</td>
</tr>
<tr>
<td>D408</td>
<td>To record the writeoff of accounts receivable.</td>
</tr>
<tr>
<td>D410</td>
<td>To record the writeoff of taxes receivable.</td>
</tr>
<tr>
<td>D412</td>
<td>To record the writeoff of loans receivable for loans made before fiscal 1992.</td>
</tr>
<tr>
<td>D413</td>
<td>To writeoff loans receivable related to Troubled Assets Relief Program.</td>
</tr>
<tr>
<td>D414</td>
<td>To record the writeoff of loans receivable and interest receivable for credit reform loans made after fiscal 1991.</td>
</tr>
<tr>
<td>D415</td>
<td>To record the writeoff of interest receivable related to Troubled Asset Relief Program.</td>
</tr>
<tr>
<td>D416</td>
<td>To record the writeoff of interest receivable.</td>
</tr>
<tr>
<td>D418</td>
<td>To record the writeoff of assets other than investments.</td>
</tr>
<tr>
<td>D420</td>
<td>To record the accrued estimated uncollectible exchange revenue due to credit losses with related costs incurred and collected for others in a General Fund receipt account.</td>
</tr>
<tr>
<td>D422</td>
<td>To record the reduction of custodial liability by the amount of estimated uncollectible exchange revenue with virtually no costs collected for others in a General Fund receipt account.</td>
</tr>
<tr>
<td>D424</td>
<td>To record in a General Fund receipt account, the accrued estimated uncollectible nonexchange revenue and exchange revenue with virtually no cost reported on the Statement of Custodial Activity or on the custodial footnote.</td>
</tr>
</tbody>
</table>
### U.S. Government Standard General Ledger
### Account Transaction Listing

<table>
<thead>
<tr>
<th>TRANSACTION CODE</th>
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</thead>
<tbody>
<tr>
<td>D426</td>
<td>To record an adjustment to loans receivable based on acquired collateral property.</td>
</tr>
<tr>
<td>D428</td>
<td>To record an adjustment for actual loss of inventory.</td>
</tr>
<tr>
<td>D430</td>
<td>To record an adjustment for actual loss of forfeited property.</td>
</tr>
<tr>
<td>D432</td>
<td>To record an adjustment for actual loss of commodities that was disposed but not sold.</td>
</tr>
<tr>
<td>D434</td>
<td>To record assets purchased to store environmental waste from past operations at net book value of zero.</td>
</tr>
<tr>
<td>D436</td>
<td>To record a refund of offsetting collections, other than advances, that were collected in a prior-year.</td>
</tr>
<tr>
<td>D438</td>
<td>To record a refund of trust or special fund receipts that was received in a prior-year.</td>
</tr>
<tr>
<td>D502</td>
<td>To establish or record an increase to Imprest Funds or U.S. Debit Card Funds.</td>
</tr>
<tr>
<td>D503</td>
<td>To record valuation increase in Government Sponsored Enterprise Preferred and/or Common Stock and/or Beneficial Interest Trust at the end of year.</td>
</tr>
<tr>
<td>D504</td>
<td>To record clearing of the prior-year imprest fund from an annual-year Treasury Appropriation Fund Symbol (TAFS) at the beginning of the next fiscal year.</td>
</tr>
<tr>
<td>D506</td>
<td>To record disbursements from nonfiduciary deposit funds. This includes return of escrow amounts and erroneous receipts and disbursing escrow monies to pay bills, taxes, and insurance.</td>
</tr>
<tr>
<td>D507</td>
<td>To record the classification of amounts from clearing accounts to the appropriate Treasury Appropriation Fund Symbol (TAFS).</td>
</tr>
<tr>
<td>D508</td>
<td>To record the reclassification of expended balances held back from contractors from accounts payable.</td>
</tr>
<tr>
<td>D510</td>
<td>To record the transfer of construction-in-progress to capitalized assets or expenses.</td>
</tr>
<tr>
<td>D512</td>
<td>To record the realization that contractor-developed software-in-development is in production.</td>
</tr>
<tr>
<td>D514</td>
<td>To record the reclassification of expenses to &quot;in-process type&quot; asset accounts.</td>
</tr>
<tr>
<td>D516</td>
<td>To record the raw materials used to produce goods.</td>
</tr>
<tr>
<td>D518</td>
<td>To record the revaluation of foreclosed property.</td>
</tr>
<tr>
<td>D520</td>
<td>To record completed inventory items.</td>
</tr>
<tr>
<td>D522</td>
<td>To record the reclassification of inventory held for sale that meets management's criteria for future sale.</td>
</tr>
<tr>
<td>D523</td>
<td>To record the reclassification of damaged, irreparable inventory held for sale.</td>
</tr>
<tr>
<td>D524</td>
<td>To record damaged inventory items that need repair.</td>
</tr>
<tr>
<td>TRANSACTION CODE</td>
<td>TRANSACTION DESCRIPTION</td>
</tr>
<tr>
<td>------------------</td>
<td>-------------------------</td>
</tr>
<tr>
<td>D526</td>
<td>To record the turn-in of a broken part from operating materials and supplies held for repair.</td>
</tr>
<tr>
<td>D528</td>
<td>To record the revaluation of a turned-in broken part from operating materials and supplies held for repair based on estimated repair costs.</td>
</tr>
<tr>
<td>D530</td>
<td>To record a repaired broken part that has been returned to stock as a serviceable item.</td>
</tr>
<tr>
<td>D532</td>
<td>To record prior-period adjustments for transitions to the allowance method for estimated repair costs not previously recorded.</td>
</tr>
<tr>
<td>D534</td>
<td>To record damaged inventory, using the direct method, items that need repair.</td>
</tr>
<tr>
<td>D536</td>
<td>To record prior-year adjustments for transitions to the direct method for estimated repair costs not previously recorded.</td>
</tr>
<tr>
<td>D538</td>
<td>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.</td>
</tr>
<tr>
<td>D540</td>
<td>To record a gain when inventory is revalued at the end of the period, using the latest acquisition method.</td>
</tr>
<tr>
<td>D542</td>
<td>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.</td>
</tr>
<tr>
<td>D544</td>
<td>To record the reclassification of operating materials and supplies that meet management's criteria for future use.</td>
</tr>
<tr>
<td>D546</td>
<td>To reclassify excess or reserved assets to assets held for use.</td>
</tr>
<tr>
<td>D548</td>
<td>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.</td>
</tr>
<tr>
<td>D550</td>
<td>To record a permanent decline in value of stockpile materials that is unusual, infrequent, and material in dollar amount.</td>
</tr>
<tr>
<td>D552</td>
<td>To reclassify stockpile materials authorized to be sold.</td>
</tr>
<tr>
<td>D554</td>
<td>To record the forfeiture of a seized monetary instrument.</td>
</tr>
<tr>
<td>D555</td>
<td>To record a removal of a seized monetary instrument.</td>
</tr>
<tr>
<td>D556</td>
<td>To record the conversion to cash for a forfeited monetary instrument.</td>
</tr>
<tr>
<td>D558</td>
<td>To record forfeited personal property placed into official use.</td>
</tr>
<tr>
<td>D560</td>
<td>To record forfeited personal property placed into official use at the end of the year and not depreciated.</td>
</tr>
<tr>
<td>D562</td>
<td>To record forfeited personal property authorized to be distributed/donated to another entity.</td>
</tr>
</tbody>
</table>
### Transaction Code List

<table>
<thead>
<tr>
<th>Code</th>
<th>Transaction Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>D564</td>
<td>To record an adjustment to the net realizable value of commodities.</td>
</tr>
<tr>
<td>D566</td>
<td>To record inventory that has been lost and deemed immaterial.</td>
</tr>
<tr>
<td>D568</td>
<td>To record inventory that has been lost and deemed material.</td>
</tr>
<tr>
<td>D569</td>
<td>To record inventory that has been found and deemed material.</td>
</tr>
<tr>
<td>D570</td>
<td>To record a gain on change in long-term assumptions related to federal pensions, Other Retirement Benefits or Other Post Employment Benefits, including veteran's compensation.</td>
</tr>
<tr>
<td>D571</td>
<td>To record a loss on change in long-term assumptions related to federal pensions, Other Retirement Benefits or Other Post Employment Benefits, including veteran's compensation.</td>
</tr>
<tr>
<td>D572</td>
<td>To record a loss from the revaluation of foreign currency at the end of an accounting period.</td>
</tr>
<tr>
<td>D573</td>
<td>To record a realized loss due to foreign exchange rate changes on Exchange Stabilization Fund assets.</td>
</tr>
<tr>
<td>D574</td>
<td>To record a gain from the revaluation of foreign currency at the end of an accounting period.</td>
</tr>
<tr>
<td>D575</td>
<td>To record a realized gain due to foreign exchange rate changes on Exchange Stabilization Fund assets.</td>
</tr>
<tr>
<td>D576</td>
<td>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.</td>
</tr>
<tr>
<td>D578</td>
<td>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.</td>
</tr>
<tr>
<td>D579</td>
<td>To record the accumulated unrealized gain or loss on financial stability and foreign currency investments on a monthly basis.</td>
</tr>
<tr>
<td>D580</td>
<td>To record the interest accruals on loan guarantee liabilities and the present value of loans.</td>
</tr>
<tr>
<td>D581</td>
<td>To reclassify a contingent receivable related to a capital transfer receivable in a Treasury general fund receipt account.</td>
</tr>
<tr>
<td>D582</td>
<td>To record the reclassification of a reduction of an expense from unfunded to funded due to collection of a refund receivable.</td>
</tr>
<tr>
<td>D584</td>
<td>To reclassify the offset from the revenue accrued to the revenue collected for others that is reported on the Statement of Custodial Activity or on the custodial footnote.</td>
</tr>
<tr>
<td>D585</td>
<td>To reclassify the offset from the revenue or other financing sources accrued to revenue or other financing sources collected for others that is not reported on the Statement of Custodial Activity or on the custodial footnote.</td>
</tr>
<tr>
<td>D586</td>
<td>To reclassify tax revenue from accrued to collected.</td>
</tr>
<tr>
<td>TRANSACTION CODE</td>
<td>TRANSACTION DESCRIPTION</td>
</tr>
<tr>
<td>------------------</td>
<td>-------------------------</td>
</tr>
<tr>
<td>D588</td>
<td>To record the movement of seized cash from a nonfiduciary deposit fund to a special receipt account upon forfeiture.</td>
</tr>
<tr>
<td>D589</td>
<td>To record the market value adjustment between the amortized cost and the current market value of investments. In accordance with Federal Accounting Standards Advisory Board (FASAB) SFFAS No. 5, &quot;Accounting for Liabilities of the Federal Government,&quot; paragraph 50, do not use this transaction for market adjustments for fixed value securities.</td>
</tr>
<tr>
<td>D591</td>
<td>To record the monetization of SDR certificates.</td>
</tr>
<tr>
<td>D592</td>
<td>To record fair value adjustments (unrealized gain) of Exchange Stabilization Fund investments.</td>
</tr>
<tr>
<td>D594</td>
<td>To record fair value (unrealized loss) of Exchange Stabilization Fund investments.</td>
</tr>
<tr>
<td>D595</td>
<td>To record allocations on Special Drawing Rights.</td>
</tr>
<tr>
<td>D600</td>
<td>To record the reclassification of Exchange Stabilization Fund asset related activities.</td>
</tr>
<tr>
<td>D602</td>
<td>To record an IMF Quota increase due to a new agreement for Special Drawing Rights.</td>
</tr>
<tr>
<td>D604</td>
<td>To record the realized gains from the revaluation to US dollar for Special Drawing Rights Holdings.</td>
</tr>
<tr>
<td>D606</td>
<td>To record the realized loss from the revaluation to US dollar for Special Drawing Rights Holdings.</td>
</tr>
<tr>
<td>D608</td>
<td>To record the realized loss from the revaluation to US dollars for Special Drawing Right allocations.</td>
</tr>
<tr>
<td>D610</td>
<td>To record the realized gain from the revaluation to US dollars for Special Drawing Right allocations.</td>
</tr>
<tr>
<td>D612</td>
<td>To record SDR interest and charges accrual with a net effect of an unrealized gain.</td>
</tr>
<tr>
<td>D614</td>
<td>To record SDR interest and charges accrual with a net effect of an unrealized loss.</td>
</tr>
<tr>
<td>D616</td>
<td>To record the tru up of Special Drawing Right interest accrual and charges for the quarter.</td>
</tr>
<tr>
<td>E102</td>
<td>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.</td>
</tr>
<tr>
<td>E104</td>
<td>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.</td>
</tr>
<tr>
<td>E106</td>
<td>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.</td>
</tr>
<tr>
<td>E108</td>
<td>To record the accrued liabilities other than payroll and benefits at the end of the accounting period for unpaid estimated costs incurred.</td>
</tr>
<tr>
<td>E109</td>
<td>To record the actual repair costs to inventory, using the allowance method, that were lower than previously estimated.</td>
</tr>
<tr>
<td>TRANSACTION CODE</td>
<td>TRANSACTION DESCRIPTION</td>
</tr>
<tr>
<td>------------------</td>
<td>-------------------------</td>
</tr>
<tr>
<td>E110</td>
<td>To record an adjustment for under-applied overhead deemed immaterial.</td>
</tr>
<tr>
<td>E112</td>
<td>To record an adjustment for over-applied overhead deemed immaterial.</td>
</tr>
<tr>
<td>E113</td>
<td>To record the amortization of the discount on a U.S. Treasury Zero Coupon Bond in a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.</td>
</tr>
<tr>
<td>E114</td>
<td>To record adjustments for under-applied overhead and to prorate the difference between the actual and applied, if the amount is material.</td>
</tr>
<tr>
<td>E115</td>
<td>To record the amortization of the discount on Federal securities in a nonfiduciary deposit fund.</td>
</tr>
<tr>
<td>E116</td>
<td>To record adjustments for over-applied overhead and to prorate the difference between the actual and applied, if the amount is material.</td>
</tr>
<tr>
<td>E117</td>
<td>To record the amortization of the discount on Federal securities that does not affect budgetary resources in a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.</td>
</tr>
<tr>
<td>E118</td>
<td>To record amortization of subsidy for loans.</td>
</tr>
<tr>
<td>E119</td>
<td>To record the amortization of the discount on a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Public Debt in a nonfiduciary deposit fund.</td>
</tr>
<tr>
<td>E120</td>
<td>To record depreciation, amortization, and depletion expense on assets other than investments.</td>
</tr>
<tr>
<td>E121</td>
<td>To record the amortization of the discount on securities, accounted for under the Credit Reform Act, that does not affect budgetary resources.</td>
</tr>
<tr>
<td>E122</td>
<td>To record accrued and compounded interest on the liability of loan guarantees.</td>
</tr>
<tr>
<td>E124</td>
<td>To record in the issuing entity, the amortization of discount on securities held by a nonfiduciary deposit fund.</td>
</tr>
<tr>
<td>E126</td>
<td>To record in the issuing entity, the amortization of premium on securities held by a nonfiduciary deposit fund.</td>
</tr>
<tr>
<td>E204</td>
<td>To record the reduction of partially canceled authority for the amount of an outstanding payable for a valid bill related to a canceled appropriation.</td>
</tr>
<tr>
<td>E402</td>
<td>To record the imputed costs and related imputed financing sources.</td>
</tr>
<tr>
<td>E404</td>
<td>To record the application of overhead expenses to work-in-process.</td>
</tr>
<tr>
<td>E406</td>
<td>To record inventory used for operations.</td>
</tr>
<tr>
<td>E408</td>
<td>To record cost of goods sold.</td>
</tr>
<tr>
<td>E410</td>
<td>To record the estimated repair costs for an item using the allowance method.</td>
</tr>
</tbody>
</table>
## U.S. Government Standard General Ledger
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<tr>
<td>E412</td>
<td>To record actual repair costs using the direct method.</td>
</tr>
<tr>
<td>E414</td>
<td>To capitalize previously expensed repair costs up to the serviceable value of the inventory item using the direct method.</td>
</tr>
<tr>
<td>E416</td>
<td>To record stockpile materials issued for use under the consumption method.</td>
</tr>
<tr>
<td>E418</td>
<td>To record a lien of real and intangible forfeited property in the allowance account.</td>
</tr>
<tr>
<td>E502</td>
<td>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.</td>
</tr>
<tr>
<td>E504</td>
<td>To record distributed personal property.</td>
</tr>
<tr>
<td>E506</td>
<td>To record a commodity transferred to another Federal agency.</td>
</tr>
<tr>
<td>E508</td>
<td>To record the transfer-out of nonbudgetary or non-Federal accounts receivable to other Federal entities without reimbursement.</td>
</tr>
<tr>
<td>E509</td>
<td>To record the transfer-out of nonbudgetary fund balances to other Federal entities without reimbursements.</td>
</tr>
<tr>
<td>E510</td>
<td>To record the transfer-out of inventory items and general property, plant, and equipment to other Federal entities without reimbursement.</td>
</tr>
<tr>
<td>E512</td>
<td>To record the transfer-out of investments to other Federal entities without reimbursement.</td>
</tr>
<tr>
<td>E514</td>
<td>To record the transfer-out of accounts payable to other Federal entities without reimbursement.</td>
</tr>
<tr>
<td>E516</td>
<td>To record a capital transfer receivable in a General Fund Receipt Account.</td>
</tr>
<tr>
<td>E602</td>
<td>To record inventory or operating materials and supplies acquired through exchange of nonmonetary assets.</td>
</tr>
<tr>
<td>E604</td>
<td>To record the transfer-in of nonbudgetary or non-Federal accounts receivable from others without reimbursement.</td>
</tr>
<tr>
<td>E606</td>
<td>To record the transfer-in of inventory items and general property, plant, and equipment from others without reimbursement.</td>
</tr>
<tr>
<td>E608</td>
<td>To record the transfer-in of investments from others without reimbursement.</td>
</tr>
<tr>
<td>E610</td>
<td>To record the transfer-in of accounts payable from others without reimbursement.</td>
</tr>
<tr>
<td>F104</td>
<td>To record adjustments for anticipated nonexpenditure transfers not realized.</td>
</tr>
<tr>
<td>F106</td>
<td>To record the reductions of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant).</td>
</tr>
<tr>
<td>TRANSACTION CODE</td>
<td>TRANSACTION DESCRIPTION</td>
</tr>
<tr>
<td>------------------</td>
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</tr>
<tr>
<td>F107</td>
<td>To record an increase of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant).</td>
</tr>
<tr>
<td>F108</td>
<td>To record the reduction of permanent indefinite resources when a warrant is received.</td>
</tr>
<tr>
<td>F109</td>
<td>To record the removal of unfilled customer orders without advance in excess of obligations.</td>
</tr>
<tr>
<td>F110</td>
<td>To record the removal of unfilled customer orders with advance and to return advance in excess of obligations.</td>
</tr>
<tr>
<td>F111</td>
<td>To record in the ordering fund the reduction to undelivered orders so that the balance equals obligations in the performing fund for the related unfilled customer orders.</td>
</tr>
<tr>
<td>F112</td>
<td>To record adjustments for anticipated resources not realized.</td>
</tr>
<tr>
<td>F113</td>
<td>To record the reduction of unobligated balances for indefinite contract or indefinite borrowing authority at yearend.</td>
</tr>
<tr>
<td>F114</td>
<td>To record adjustments for anticipated reductions not realized.</td>
</tr>
<tr>
<td>F116</td>
<td>To record adjustments for resources realized in excess of those anticipated.</td>
</tr>
<tr>
<td>F118</td>
<td>To record adjustments for reductions to resources in excess of those anticipated.</td>
</tr>
<tr>
<td>F120</td>
<td>To record the cancellation of expired authority and withdraw funds via FMS 2108: Yearend Closing Statement (no warrant).</td>
</tr>
<tr>
<td>F121</td>
<td>To record the amount of unobligated appropriated receipts in a trust or special fund expenditure account that is canceled and returned to the originating invested trust of special fund from which the amount was originally derived. The amounts are to be returned via SF 1151: Non expenditure Transfer Authorization.</td>
</tr>
<tr>
<td>F122</td>
<td>To record the cancellation of authority not previously expired and to withdraw funds.</td>
</tr>
<tr>
<td>F123</td>
<td>To record the amount of unobligated appropriated receipts in a trust or special fund expenditure account represented as a receivable from or payable in an invested trust of special fund that is canceled. There is no movement of fund balance.</td>
</tr>
<tr>
<td>F124</td>
<td>To record the closing of General Fund receipt accounts associated with fund balance at yearend.</td>
</tr>
<tr>
<td>F125</td>
<td>To record the closing of General Fund receipt accounts associated with USSGL account 7500 at yearend.</td>
</tr>
<tr>
<td>F126</td>
<td>To record an adjustment to authority temporarily unavailable for Treasury Appropriation Fund Symbols that do not have a Schedule N (Schedule on Unavailable Collections) in the President's Budget and do not report authority precluded from obligation on the Program and Financing Schedule (P&amp;F).</td>
</tr>
<tr>
<td>F128</td>
<td>To record the cancellation of a valid obligation and account payable in the &quot;canceling appropriation.&quot;</td>
</tr>
<tr>
<td>F130</td>
<td>To reinstate the valid account payable in the canceled appropriation for financial statement presentation.</td>
</tr>
<tr>
<td>TRANSACTION CODE</td>
<td>TRANSACTION DESCRIPTION</td>
</tr>
<tr>
<td>------------------</td>
<td>-------------------------</td>
</tr>
<tr>
<td>F132</td>
<td>To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year receipts is greater than the amount needed to cover current-year obligations.</td>
</tr>
<tr>
<td>F134</td>
<td>To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year collections is greater than the amount needed to cover current-year obligations.</td>
</tr>
<tr>
<td>F144</td>
<td>To record the cancellation of a receivable for reimbursable activity.</td>
</tr>
<tr>
<td>F146</td>
<td>To record the cancellation of expired balances in the expenditure account and return amounts to the associated unavailable receipt account. A Treasury warrant is required.</td>
</tr>
<tr>
<td>F301</td>
<td>To reclassify the balance of partially canceled authority to memorandum accounts.</td>
</tr>
<tr>
<td>F302</td>
<td>To record the consolidation of actual net-funded resources and reductions for withdrawn funds.</td>
</tr>
<tr>
<td>F304</td>
<td>To record the closing of fiscal-year contract authority.</td>
</tr>
<tr>
<td>F305</td>
<td>To record the closing of appropriations to liquidate contract authority - transferred.</td>
</tr>
<tr>
<td>F306</td>
<td>To record the closing of fiscal-year borrowing authority.</td>
</tr>
<tr>
<td>F308</td>
<td>To record the closing of unobligated balances in programs subject to apportionment to unapportioned authority for unexpired multi-year and no-year funds.</td>
</tr>
<tr>
<td>F310</td>
<td>To record the closing of unobligated balances in programs exempt from apportionment to unapportioned authority for unexpired multi-year and no-year funds.</td>
</tr>
<tr>
<td>F312</td>
<td>To record the closing of unobligated balances to expiring authority.</td>
</tr>
<tr>
<td>F314</td>
<td>To record the closing of paid delivered orders to total actual resources.</td>
</tr>
<tr>
<td>F316</td>
<td>To record the closing of authority other than offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation.</td>
</tr>
<tr>
<td>F318</td>
<td>To record the closing of authority from offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation.</td>
</tr>
<tr>
<td>F320</td>
<td>To record the closing of upward adjustments to delivered orders - obligations, paid.</td>
</tr>
<tr>
<td>F322</td>
<td>To record the closing of downward adjustments to delivered orders - obligations, paid.</td>
</tr>
<tr>
<td>F324</td>
<td>To record the closing of upward adjustments and transfers to delivered orders - obligations, unpaid.</td>
</tr>
<tr>
<td>F325</td>
<td>To record the closing of downward adjustments and transfers to delivered orders - obligations, unpaid.</td>
</tr>
</tbody>
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<tbody>
<tr>
<td>F326</td>
<td>To record the closing of upward adjustments and transfers to undelivered orders - obligations prepaid and advanced.</td>
</tr>
<tr>
<td>F328</td>
<td>To record the closing of downward adjustments and transfers to undelivered orders - obligations prepaid and advanced.</td>
</tr>
<tr>
<td>F330</td>
<td>To record the closing of upward adjustments and transfers to undelivered orders - obligations, unpaid.</td>
</tr>
<tr>
<td>F332</td>
<td>To record the closing of downward adjustments and transfers to undelivered orders - obligations, unpaid.</td>
</tr>
<tr>
<td>F334</td>
<td>To record the closing of adjustments for changes in prior-year allocations of budgetary resources to the appropriate status account.</td>
</tr>
<tr>
<td>F336</td>
<td>To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.</td>
</tr>
<tr>
<td>F338</td>
<td>To record the closing of gains and miscellaneous items into cumulative results of operations.</td>
</tr>
<tr>
<td>F340</td>
<td>To record the closing of losses and miscellaneous items into cumulative results of operations.</td>
</tr>
<tr>
<td>F342</td>
<td>To record closing of fiscal-year activity to unexpended appropriations.</td>
</tr>
<tr>
<td>F344</td>
<td>To record the closing of used authority of guaranteed loan level upon completion of guaranteed loan programs.</td>
</tr>
<tr>
<td>F346</td>
<td>To record the closing of apportioned authority of guaranteed loan level into unused authority.</td>
</tr>
<tr>
<td>F348</td>
<td>To record the closing of guaranteed loans new disbursements by lenders into the cumulative disbursements.</td>
</tr>
<tr>
<td>F350</td>
<td>To record the closing of guaranteed loans new collections by lenders into the cumulative disbursements.</td>
</tr>
<tr>
<td>F352</td>
<td>To record the closing of all unused guaranteed loan authority no longer available for use.</td>
</tr>
<tr>
<td>F354</td>
<td>To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year receipts is not enough to cover current-year obligations.</td>
</tr>
<tr>
<td>F356</td>
<td>To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year collections is not enough to cover current-year obligations.</td>
</tr>
<tr>
<td>F358</td>
<td>To record the closing of special and trust fund refunds and recoveries temporarily unavailable into receipts and appropriations temporarily precluded from obligation.</td>
</tr>
<tr>
<td>F359</td>
<td>To record the closing of special and trust fund refunds and recoveries temporarily unavailable into receipts unavailable for obligation upon collection.</td>
</tr>
<tr>
<td>F360</td>
<td>To reclassify a temporary reduction/cancellation at yearend.</td>
</tr>
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<tr>
<td>F362</td>
<td>To reclassify a reduction in an allocation special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment where the parent is invested.</td>
</tr>
<tr>
<td>F364</td>
<td>To reclassify a reduction recorded in an invested parent special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment.</td>
</tr>
<tr>
<td>F366</td>
<td>To reclassify a reduction recorded in an agency special or trust expenditure Treasury Appropriation Fund Symbol (TAFS), where the corresponding TAFS is invested.</td>
</tr>
<tr>
<td>F368</td>
<td>To reclassify a reduction recorded in a specific invested Treasury Appropriation Fund Symbol (TAFS).</td>
</tr>
<tr>
<td>F369</td>
<td>To reclassify cancellations of appropriated amounts receivable from invested trust or special funds into the appropriate USSGL account.</td>
</tr>
<tr>
<td>F370</td>
<td>To record the closing of memorandum accounts for purchases.</td>
</tr>
<tr>
<td>F372</td>
<td>To record the closing of transferred expired authority to appropriation trust fund expenditure transfers-receivable.</td>
</tr>
<tr>
<td>F374</td>
<td>To record the closing of USSGL account 4081 back to the original budgetary resource receivable.</td>
</tr>
<tr>
<td>F376</td>
<td>To record the closing of USSGL account 4082 back to the original budgetary resource receivable.</td>
</tr>
<tr>
<td>F378</td>
<td>To record the closing of USSGL account 4083 back to the original budgetary resource receivable.</td>
</tr>
<tr>
<td>F380</td>
<td>To record the closing of USSGL account 4230 back to the original budgetary resource receivable.</td>
</tr>
<tr>
<td>F382</td>
<td>To record the closing of USSGL account 4231 back to the original budgetary resource receivable.</td>
</tr>
<tr>
<td>F384</td>
<td>To record the closing of USSGL account 4232 back to the original budgetary resource receivable.</td>
</tr>
<tr>
<td>F386</td>
<td>To record the closing of USSGL account 4233 back to the original budgetary resource receivable.</td>
</tr>
<tr>
<td>F388</td>
<td>To record the closing of USSGL account 4234 back to the original budgetary resource receivable.</td>
</tr>
<tr>
<td>F390</td>
<td>To record the closing of canceled authority for partial cancellations.</td>
</tr>
<tr>
<td>G102</td>
<td>To record guaranteed loan level submitted on the SF 132: Apportionment and Reapportionment Schedule, for the Office of Management and Budget approval.</td>
</tr>
<tr>
<td>G104</td>
<td>To record initial receipt of the guaranteed loan level as shown on an approved apportionment schedule, SF 132: Apportionment and Reapportionment Schedule.</td>
</tr>
<tr>
<td>G106</td>
<td>To record the binding contracts entered into by private lenders.</td>
</tr>
<tr>
<td>G108</td>
<td>To record the disbursement of a loan.</td>
</tr>
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<tr>
<td>G110</td>
<td>To record the repayment of principal from borrowers.</td>
</tr>
<tr>
<td>G120</td>
<td>To record activity for current-year purchases of property, plant, and equipment.</td>
</tr>
<tr>
<td>G122</td>
<td>To record activity for current-year purchases of inventory and related property.</td>
</tr>
<tr>
<td>G124</td>
<td>To record activity for current-year purchases of other assets not recorded as Property, Plant and Equipment (USSGL TC-G120), or Inventory and Related Property (USSGL TC-G122).</td>
</tr>
<tr>
<td>H100</td>
<td>To record equity contributions to increase fiduciary net assets.</td>
</tr>
<tr>
<td>H200</td>
<td>To record equity withdrawals or distributions of fiduciary net assets.</td>
</tr>
<tr>
<td>H300</td>
<td>To record the closing of fiduciary outflows and miscellaneous items into fiduciary net assets.</td>
</tr>
<tr>
<td>H301</td>
<td>To record the closing of fiduciary inflows and miscellaneous items into fiduciary net assets.</td>
</tr>
<tr>
<td>H310</td>
<td>To close equity contributions to fiduciary net assets.</td>
</tr>
<tr>
<td>H312</td>
<td>To close equity withdrawals or disbursements to fiduciary net assets.</td>
</tr>
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A100 - A399  FUNDING - Budgetary Resources Other Than Collections

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

**Budgetary Entry**
Debit 4120 Anticipated Indefinite Appropriations
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
None

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

**Budgetary Entry**
Debit 4111 Debt Liquidation Appropriations
Debit 4112 Liquidation of Deficiency - Appropriations
Debit 4115 Loan Subsidy Appropriation
Debit 4116 Debt Forgiveness Appropriation
Debit 4117 Loan Administrative Expense Appropriation
Debit 4118 Reestimated Loan Subsidy Appropriation
Debit 4119 Other Appropriations Realized
    Credit 4120 Anticipated Indefinite Appropriations
    Credit 4450 Unapportioned Authority
    Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
    Credit 3101 Unexpended Appropriations - Appropriations Received
A108 To record authority that was temporarily reduced and subsequently reclassified as a closing entry in the previous year.  
**Comment:** Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations.  
**Reference:** USSGL implementation guidance; Temporary Reduction

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

**Proprietary Entry**
None

A110 To record in the gaining fund the reappropriation of authority from an expired losing fund to an unexpired gaining fund.  
**Comment:** See USSGL TC-A112 for the expired losing fund.

**Budgetary Entry**
Debit 4150 Reappropriations - Transfers-In  
Credit 4450 Unapportioned Authority  
Credit 4620 Unobligated Funds Exempt From Apportionment

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

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

**Budgetary Entry**
Debit 4650 Allotments - Expired Authority  
Credit 4390 Reappropriations - Transfers-Out

**Proprietary Entry**
Debit 3106 Unexpended Appropriations - Adjustments  
Credit 1010 Fund Balance With Treasury
A114  To record an anticipated appropriation expenditure transfer from a trust fund to a general fund.

**Comment:** In exceptional cases, this transaction may be recorded for an anticipated expenditure transfer to a trust fund account, for example, where the recipient account is a Limitation on Administrative Expenses trust fund.

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

**Budgetary Entry**
Debit 4215 Anticipated Expenditure Transfers from Trust Funds
   Credit 4450 Unapportioned Authority
   Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
None

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

**Budgetary Entry**
Debit 4450 Unapportioned Authority
   Credit 4510 Apportionments

**Proprietary Entry**
None

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

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

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

**Proprietary Entry**
None

A119  To record anticipated resources in programs exempt from apportionment.

**Comment:** USSGL account 4690 is used as a funds control mechanism.

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

**Proprietary Entry**
None
A120  To record the allotment of authority.

**Budgetary Entry**
Debit 4510 Apportionments
       Credit 4610 Allotments - Realized Resources

**Proprietary Entry**
None

A122  To record the realization of previously anticipated and apportioned authority for programs subject to apportionment.


**Reference**: USSGL implementation guidance; USSGL Budgetary Accounting Guide

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

**Proprietary Entry**
None

A123  To record the realization of previously anticipated authority for programs exempt from apportionment.


**Reference**: USSGL implementation guidance; USSGL Budgetary Accounting Guide

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

**Proprietary Entry**
None

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

**Reference**: USSGL Implementation guidance; USSGL Advance Funding Scenario

**Budgetary Entry**
Debit 4450 Unapportioned Authority
       Credit 4119 Other Appropriations Realized

**Proprietary Entry**
None
A126 To record amounts specifically withheld from apportionment by the Office of Management and Budget (OMB).

**Comment:** Reverse this transaction when authority is released.

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Credit 4430 Unapportioned Authority - OMB Deferral

**Proprietary Entry**
None

A127 To record budget authority (that is appropriated receipts) temporarily precluded from obligation.

**Comment:** The balance in USSGL accounts 4397 and 4398 should be reflected as part of the end-of-year balance on Schedule N: Schedule on Unavailable Collections of the Budget of the United States Government. Trust and special funds whose authority is limited to the current year obligations will record this transaction at yearend as a preclosing adjusting entry.

**Reference:** USSGL implementation guidance; Authority Temporarily Precluded From Obligation

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

**Proprietary Entry**
None

A128 To record authority temporarily unavailable pursuant to public law.

**Comment:** Reverse this transaction if authority becomes available. Refer to F126 for related preclosing entry.

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4395 Authority Unavailable for Obligation Pursuant to Public Law - Temporary

**Proprietary Entry**
None
A129 To record spending authority from offsetting collections temporarily precluded from obligation.

Comment: The balance in USSGL accounts 4397 and 4398 should be reflected as part of the end-of-year balance on Schedule N: Schedule on Unavailable Collections of the Budget of the United States Government. Trust and special funds whose authority is limited to the current year obligations will record this transaction at yearend as a preclosing adjusting entry.

Reference: USSGL implementation guidance; Authority Temporarily Precluded From Obligation

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4398 Offsetting Collections Temporarily Precluded From Obligation

Proprietary Entry
None

A130 To record authority, in a trust or special fund Treasury Appropriation Fund Symbol, temporarily unavailable as a result of a refund collected or recovery of a prior-year obligation that is unavailable for obligation and is to be reclassified as "Receipts Unavailable for Obligation Upon Collection" at yearend.

Comment: See USSGL TC-A139 for trust or special fund refunds or recoveries that are to be reclassified as "Receipts and Appropriations Temporarily Precluded From Obligation" at yearend.

Reference: USSGL implementation guidance; Trust or Special Fund Guidance on Refunds of Prior-Year Obligations

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4396 Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection

Proprietary Entry
None
A131  To record a permanent reduction of borrowing or contract authority.

Comment: Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. With USSGL account 4392, use Authority_Type attribute "B" to record reductions of borrowing authority or Authority_Type attribute "C" to record reductions to contract authority. There is no effect on USSGL account 1010, Fund Balance With Treasury, when borrowing authority or contract authority is reduced.

Reference: USSGL implementation guidance; Permanent Reductions

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
  Credit 4392 Permanent Reduction - New Budget Authority
  Credit 4393 Permanent Reduction - Prior-Year Balances

Proprietary Entry
None

A132  To record a permanent reduction of unexpended appropriations.

Comment: Credit USSGL account 2990 if fund withdrawal does not occur simultaneously. For withdrawal of funds, see USSGL TC-A141. Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.

Reference: USSGL implementation guidance; Permanent Reductions

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
  Credit 4392 Permanent Reduction - New Budget Authority
  Credit 4393 Permanent Reduction - Prior-Year Balances

Proprietary Entry
Debit 3106 Unexpended Appropriations - Adjustments
  Credit 1010 Fund Balance With Treasury
  Credit 2990 Other Liabilities Without Related Budgetary Obligations
A133  To record budget authority permanently reduced in a special or trust expenditure Treasury Appropriation Fund Symbol by a special or trust unavailable receipt account.

**Comment:** Refer to Office of Management and Budget Circular A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. Note: To return fund balance to the related special and trust unavailable receipt account, also post USSGL TC-A185.

**Reference:** USSGL implementation guidance; Permanent Reductions - Unavailable Receipt Accounts

**Budgetary Entry**
- Debit 4450 Unapportioned Authority
- Debit 4620 Unobligated Funds Exempt From Apportionment
  - Credit 4392 Permanent Reduction - New Budget Authority
  - Credit 4393 Permanent Reduction - Prior-Year Balances

**Proprietary Entry**
- Debit 5745 Appropriated Dedicated Collections Transferred Out
  - Credit 1010 Fund Balance With Treasury

A134  To record appropriated receipts permanently reduced and canceled by legislative action in special and trust Treasury Appropriation Fund Symbols.

**Comment:** Refer to Office of Management and Budget (OMB) Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. This transaction applies to a permanent reduction and cancellation. Fund balance must be returned to a miscellaneous receipt account designated by OMB on an SF 1151, Nonexpended Transfer, coded as a capital transfer. Credit USSGL account 2990 if withdrawal of funds does not occur simultaneously.

**Reference:** USSGL implementation guidance; Permanent Reductions - Unavailable Receipt Accounts

**Budgetary Entry**
- Debit 4450 Unapportioned Authority
- Debit 4620 Unobligated Funds Exempt From Apportionment
  - Credit 4392 Permanent Reduction - New Budget Authority
  - Credit 4393 Permanent Reduction - Prior-Year Balances

**Proprietary Entry**
- Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
  - Credit 1010 Fund Balance With Treasury
  - Credit 2990 Other Liabilities Without Related Budgetary Obligations
A135 To record budget authority temporarily reduced by legislative action. This transaction may be used in special and trust Treasury Appropriation Fund Symbols that are designated by Treasury as available for investment, or in revolving funds, or for reductions of spending authority from offsetting collections if deemed appropriate by the Office of Management and Budget (OMB) and/or specific legislative action. 

**Comment:** Also post USSGL TC-A422 to adjust the receivable if USSGL account 4166 was previously established. When reducing spending authority from offsetting collections, include Authority_Type attribute "S" to ensure proper flow OMB Schedule P. Refer to OMB Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations.

**Reference:** USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
   Credit 4382 Temporary Reduction - New Budget Authority
   Credit 4383 Temporary Reduction - Prior-Year Balances

**Proprietary Entry**
None

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

**Comment:** Credit USSGL account 2990 if fund withdrawal does not occur simultaneously. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.

**Budgetary Entry**
Debit 4420 Unapportioned Authority - Pending Rescission
Debit 4620 Unobligated Funds Exempt From Apportionment
   Credit 4392 Permanent Reduction - New Budget Authority
   Credit 4393 Permanent Reduction - Prior-Year Balances

**Proprietary Entry**
Debit 3106 Unexpended Appropriations - Adjustments
   Credit 1010 Fund Balance With Treasury
   Credit 2990 Other Liabilities Without Related Budgetary Obligations
A137 To record unobligated balances withheld from availability pending congressional action or Presidential rescission proposal.  

**Comment:** Reverse this transaction when there is a release of authority previously unavailable pending rescissions.

**Budgetary Entry**
Debit 4450 Unapportioned Authority  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4420 Unapportioned Authority - Pending Rescission

**Proprietary Entry**
None

A138 To record estimated recoveries of prior-year obligations.

**Budgetary Entry**
Debit 4310 Anticipated Recoveries of Prior-Year Obligations  
Credit 4450 Unapportioned Authority  
Credit 4630 Funds Not Available for Commitment/Obligation

**Proprietary Entry**
None

A139 To record authority, in a trust or special fund Treasury Appropriation Fund Symbol, temporarily unavailable as a result of a refund collected or recovery of a prior-year obligation that is unavailable for obligation and is to be reclassified as "Receipts and Appropriations Temporarily Precluded From Obligation" at yearend.  

**Comment:** See USSGL TC-A130 for trust or special fund refunds or recoveries that are to be reclassified as "Receipts Unavailable for Obligation Upon Collection" at yearend.  

**Reference:** USSGL implementation guidance; Trust or Special Fund Guidance on Refunds of Prior-Year Obligations

**Budgetary Entry**
Debit 4450 Unapportioned Authority  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4399 Special and Trust Fund Refunds and Recoveries Temp. Unavailable - Receipts and Appropriations Temp. Precluded From Obligation

**Proprietary Entry**
None
A140  To record anticipated collections including refunds from prior- year amounts that were obligated and outlayed in unexpired Treasury Account Symbol (TAS).

**Comment:** See USSGL TC A118 for anticipated resources apportioned but not available for use until they are realized. Refunds that were obligated and outlaid from the prior year in a Treasury Account Symbol (TAS) that has not expired or canceled should use this transaction. This transaction is also applicable to credit card rebates.

**Reference:** USSGL implementation guidance; Credit Reform Case Study

**Budgetary Entry**
Debit 4060 Anticipated Collections From Non-Federal Sources
Debit 4070 Anticipated Collections From Federal Sources
Credit 4450 Unapportioned Authority
Credit 4630 Funds Not Available for Commitment/Obligation

**Proprietary Entry**
None

A141  To record the withdrawal of funds for permanent reductions of unexpended appropriations previously recorded when the fund withdrawal did not simultaneously occur.

**Comment:** For permanent reductions of unexpended appropriations, see USSGL TC-A132. Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 2990 Other Liabilities Without Related Budgetary Obligations
Credit 1010 Fund Balance With Treasury

A142  To record anticipated nonexpenditure transfers to a General Fund Receipt Account.

**Comment:** See USSGL TC-A143 to record anticipated capital transfers to a General Fund Receipt Account.

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Credit 4047 Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority
Credit 4048 Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances

**Proprietary Entry**
None
A143 To record anticipated capital transfers to a General Fund Receipt Account.

**Comment:** See USSGL TC-A142 to record anticipated nonexpenditure transfers without a proprietary transaction. Reverse USSGL TC-B425 if a contingent liability was previously recorded.

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Credit 4047 Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority
Credit 4048 Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances

**Proprietary Entry**
Debit 5766 Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers
Credit 2970 Liability for Capital Transfers

A146 To record subsidy disbursed by the program fund not previously accrued.

**Comment:** Applicable to both direct and guaranteed loans. If funded by a direct appropriation, also post USSGL TC-B134.

**Reference:** USSGL implementation guidance; Credit Reform Case Study

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

**Proprietary Entry**
Debit 6100 Operating Expenses/Program Costs
Credit 1010 Fund Balance With Treasury

A148 To record decreases to indefinite borrowing authority.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"; Credit Reform Case Study

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4143 Current-Year Decreases to Indefinite Borrowing Authority Realized

**Proprietary Entry**
None
A152 To record indefinite or definite borrowing authority.

**Comment:** To cover reductions of indefinite borrowing authority, see USSGL TC-A148.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**
Debit 4141 Current-Year Borrowing Authority Realized
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
None

A154 To record the realization of borrowing authority that was previously estimated.

**Comment:** When borrowing authority is estimated, the actual borrowing authority is realized based on the amount obligated. Also post USSGL TC-B306.

**Reference:** USSGL implementation guidance; Borrowing Authority Case Studies

**Budgetary Entry**
Debit 4141 Current-Year Borrowing Authority Realized
Credit 4042 Estimated Indefinite Borrowing Authority

**Proprietary Entry**
None

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

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

**Reference:** USSGL implementation guidance; Borrowing Authority Case Studies

**Budgetary Entry**
Debit 4119 Other Appropriations Realized
Credit 4140 Substitution of Borrowing Authority

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 3101 Unexpended Appropriations - Appropriations Received
A156 To record the drawing of cash to fund borrowing authority from the Bureau of the Public Debt or the Federal Financing Bank. This includes non-credit reform borrowings to repay interest (capitalized loan interest).

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide, Non-Credit Reform Borrowings From Treasury With Capitalized Interest

**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 2511 Capitalized Loan Interest Payable - Non-Credit Reform
Credit 2520 Principal Payable to the Federal Financing Bank

A157 To record a nonexpenditure nonallocation transfer-in between two trust funds of an appropriation to liquidate contract authority, representing contract authority previously transferred.

**Comment:** Refer to USSGL TC-A161 for recording the contract authority previously transferred and establishing the receivable of funds. The previously transferred contract authority (USSGL account 4153, Transfers of Contract Authority - Nonallocation) is not reduced until closing.

**Reference:** USSGL implementation guidance; Trust Fund Transfers of Contract Authority - Nonallocation Transfers

**Budgetary Entry**
Debit 4170 Transfers - Current-Year Authority
Credit 4154 Appropriation To Liquidate Contract Authority - Nonallocation - Transferred

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1330 Receivable for Transfers of Currently Invested Balances

A158 To record actual reductions to borrowing authority previously anticipated.

**Comment:** See USSGL TC-A164 for anticipated reductions to borrowing authority.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**
Debit 4044 Anticipated Reductions to Borrowing Authority
Credit 4143 Current-Year Decreases to Indefinite Borrowing Authority Realized

**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.

**Reference:** USSGL implementation guidance; Borrowing Authority Case Studies

**Budgetary Entry**
Debit 4044 Anticipated Reductions to Borrowing Authority  
Credit 4140 Substitution of Borrowing Authority

**Proprietary Entry**
None

A160 To record a nonexpenditure nonallocation transfer-out between two trust funds of an appropriation to liquidate contract authority, representing contract authority previously transferred.

**Comment:** Refer to USSGL TC-A163 for recording the contract authority previously transferred and establishing the payable of funds. The previously transferred contract authority (USSGL account 4153, Transfers of Contract Authority - Nonallocation) is not reduced until closing.

**Reference:** USSGL implementation guidance; Trust Fund Transfers of Contract Authority - Nonallocation Transfers

**Budgetary Entry**
Debit 4154 Appropriation To Liquidate Contract Authority - Nonallocation - Transferred  
Credit 4170 Transfers - Current-Year Authority

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

A161 To record the transfer-in of contract authority from one nonallocation trust fund account to another, prior to the actual transfer of liquidating authority and fund balance, based upon legislative guidance. This transaction may only be recorded by the Department of Transportation.

**Reference:** USSGL implementation guidance; Trust Fund Transfers of Contract Authority

**Budgetary Entry**
Debit 4153 Transfers of Contract Authority - Nonallocation  
Credit 4450 Unapportioned Authority

**Proprietary Entry**
Debit 1330 Receivable for Transfers of Currently Invested Balances  
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other
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A162  To record an estimate of indefinite borrowing authority to cover obligations for the current year.
Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry
Debit 4042 Estimated Indefinite Borrowing Authority
   Credit 4450 Unapportioned Authority
   Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
None

A163  To record the transfer-out of contract authority from one nonallocation trust fund account to another, prior to the actual transfer of liquidating authority and fund balance, based upon legislative guidance. This transaction may only be recorded by the Department of Transportation.
Reference: USSGL implementation guidance; Trust Fund Transfers of Contract Authority - Nonallocation Transfers

Budgetary Entry
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
   Credit 4153 Transfers of Contract Authority - Nonallocation

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

A164  To record anticipated reductions to borrowing authority.
Comment: The borrowing authority was previously recorded as unapportioned.
Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
   Credit 4044 Anticipated Reductions to Borrowing Authority

Proprietary Entry
None
A165 To record the return (transfer-out) of contract authority from one nonallocation trust fund account back to the originating nonallocation trust fund account. This transaction may only be recorded by the Department of Transportation.

Comment: Refer to USSGL TC-A161 for the original contract authority transferred and receivable previously established.

Reference: USSGL implementation guidance; Trust Fund Transfers of Contract Authority - Nonallocation Transfers

Budgetary Entry
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
   Credit 4153 Transfers of Contract Authority - Nonallocation

Proprietary Entry
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
   Credit 1330 Receivable for Transfers of Currently Invested Balances

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

Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry
Debit 4131 Current-Year Contract Authority Realized
   Credit 4450 Unapportioned Authority
   Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
None

A167 To record the return (transfer-in) of contract authority from one nonallocation trust fund account back to the originating nonallocation trust fund account. This transaction may only be recorded by the Department of Transportation.

Comment: Refer to USSGL TC-A163 for the original contract authority transferred and payable previously established.

Reference: USSGL implementation guidance; Trust Fund Transfers of Contract Authority - Nonallocation Transfers

Budgetary Entry
Debit 4153 Transfers of Contract Authority - Nonallocation
   Credit 4450 Unapportioned Authority

Proprietary Entry
Debit 2150 Payable for Transfers of Currently Invested Balances
   Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other
A168 To record the realization of contract authority that was previously anticipated.

**Comment:** When contract authority is estimated, the actual contract authority is realized based on the amount obligated. Also post USSGL TC-B306.

**Reference:** USSGL implementation guidance; Contract Authority Case Studies

**Budgetary Entry**
Debit 4131 Current-Year Contract Authority Realized
Credit 4032 Estimated Indefinite Contract Authority

**Proprietary Entry**
None

A169 To record the portion of an appropriation to liquidate obligations incurred against contract authority that is no longer required.

**Comment:** The transaction is based on an appropriation or authorizing language that allows the agency to have this type of activity. This is the portion of funded contract authority that is withdrawn. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.

**Reference:** USSGL implementation guidance; Contract Authority Case Studies

**Budgetary Entry**
Debit 4135 Contract Authority Liquidated
Credit 4130 Appropriation To Liquidate Contract Authority Withdrawn

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

A170 To record the warrant liquidating contract authority.

**Reference:** USSGL implementation guidance; Contract Authority Liquidated by Appropriation From the General Fund

**Budgetary Entry**
Debit 4138 Appropriation To Liquidate Contract Authority
Credit 4135 Contract Authority Liquidated

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 3101 Unexpended Appropriations - Appropriations Received
A171  To record an appropriation to liquidate contract authority that is supported by a nonexpenditure transfer of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol.

**Reference:** USSGL implementation guidance; Trust Fund Accounting Guide: Appropriations To Liquidate Contract Authority - Funded by Nonexpenditure Transfers

**Budgetary Entry**
- Debit 4138 Appropriation To Liquidate Contract Authority
- Credit 4135 Contract Authority Liquidated

**Proprietary Entry**
- Debit 1010 Fund Balance With Treasury
- Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

A172  To record anticipated actual reductions to contract authority.

**Comment:** If contract authority was not anticipated, see USSGL TC-A174.

**Reference:** USSGL implementation guidance; Contract Authority Case Studies

**Budgetary Entry**
- Debit 4034 Anticipated Adjustments to Contract Authority
- Credit 4133 Decreases to Indefinite Contract Authority

**Proprietary Entry**
- None

A173  To record an appropriation to liquidate contract authority that is not yet supported by a nonexpenditure transfer of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS).

**Reference:** USSGL implementation guidance; Trust Fund Accounting Guide: Appropriations To Liquidate Contract Authority - Funded by Nonexpenditure Transfers

**Budgetary Entry**
- Debit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable
- Credit 4136 Contract Authority To Be Liquidated by Trust Funds

**Proprietary Entry**
- Debit 1330 Receivable for Transfers of Currently Invested Balances
- Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other
A174 To record an unanticipated actual decrease to indefinite contract authority.
   
   **Comment:** For the reduction of unobligated balances for indefinite contract authority, record the yearend preclosing USSGL TC-F112.
   
   **Reference:** USSGL implementation guidance; Contract Authority Case Studies

   **Budgetary Entry**
   Debit 4450 Unapportioned Authority
   Debit 4620 Unobligated Funds Exempt From Apportionment
   Credit 4133 Decreases to Indefinite Contract Authority

   **Proprietary Entry**
   None

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

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

   **Reference:** USSGL implementation guidance; Trust Fund Accounting Guide: Appropriations To Liquidate Contract Authority - Funded by Nonexpenditure Transfers

   **Budgetary Entry**
   Debit 4136 Contract Authority To Be Liquidated by Trust Funds
   Debit 4138 Appropriation To Liquidate Contract Authority
   Credit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable
   Credit 4135 Contract Authority Liquidated

   **Proprietary Entry**
   Debit 1010 Fund Balance With Treasury
   Credit 1330 Receivable for Transfers of Currently Invested Balances

A176 To record the anticipated indefinite contract authority to cover anticipated obligations for the current year.

   **Reference:** USSGL implementation guidance; Contract Authority Case Studies

   **Budgetary Entry**
   Debit 4032 Estimated Indefinite Contract Authority
   Credit 4450 Unapportioned Authority
   Credit 4620 Unobligated Funds Exempt From Apportionment

   **Proprietary Entry**
   None
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A177 To record the transfer-in of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure allocation transfer of funds has not yet been accomplished.
Reference: USSGL implementation guidance; Trust Fund Accounting Guide; Transfers of Contract Authority

Budgetary Entry
Debit 4137 Transfers of Contract Authority - Allocation
Credit 4510 Apportionments
Credit 4620 Unobligated Funds Exempt From Apportionment

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

A178 To record anticipated adjustments/decreases to contract authority.
Comment: Reverse this transaction to increase the anticipated adjustments/reductions to contract authority during the year.
Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4034 Anticipated Adjustments to Contract Authority

Proprietary Entry
None

A179 To record the transfer-out of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure allocation transfer of funds has not yet been accomplished.
Reference: USSGL implementation guidance; Trust Fund Accounting Guide; Transfers of Contract Authority

Budgetary Entry
Debit 4510 Apportionments
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4137 Transfers of Contract Authority - Allocation

Proprietary Entry
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 2150 Payable for Transfers of Currently Invested Balances
A180  To record a nonexpenditure allocation transfer-out from a parent account to a recipient account representing contract authority previously transferred.

Comment: Refer to USSGL TC-A177 for recording the contract authority previously transferred and establishing the receivable of funds.

Reference: USSGL implementation guidance; Trust Fund Accounting Guide; Transfers of Contract Authority

Budgetary Entry
Debit 4137 Transfers of Contract Authority - Allocation
Credit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts

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

A181  To record a nonexpenditure allocation transfer-in from a parent account to a recipient account representing contract authority previously transferred.

Comment: Refer to USSGL TC-A179 for recording the contract authority previously transferred and establishing the payable of funds.

Reference: USSGL implementation guidance; Trust Fund Accounting Guide; Transfers of Contract Authority

Budgetary Entry
Debit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts
Credit 4137 Transfers of Contract Authority - Allocation

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1330 Receivable for Transfers of Currently Invested Balances

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

Reference: USSGL implementation guidance; Unavailable Special Fund Receipt Account Transfers

Budgetary Entry
None

Proprietary Entry
Debit 5745 Appropriated Dedicated Collections Transferred Out
Credit 1010 Fund Balance With Treasury
A184 To record the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.

**Reference:** USSGL implementation guidance; Unavailable Special Fund Receipt Account Transfers

**Budgetary Entry**
Debit 4113 Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts
Credit 4450 Unapportioned Authority

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5740 Appropriated Dedicated Collections Transferred In

A185 To record in a special or trust unavailable receipt Treasury Appropriation Fund Symbol (TAFS), an amount that was temporarily reduced in an associated special or trust expenditure TAFS. Or to record in a miscellaneous receipt account, an amount that was permanently reduced and cancelled in an associated special or trust expenditure TAFS.

**Comment:** Also post USSGL TC-A133 in the related special or trust expenditure TAFS.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5740 Appropriated Dedicated Collections Transferred In
A186 To record revenue to available non-revolving trust funds and special funds, in which the revenue is immediately available for obligation.

**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Budgetary Entry**

Debit 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts
- Credit 4120 Anticipated Indefinite Appropriations
- Credit 4450 Unapportioned Authority
- Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury
- Credit 5200 Revenue From Services Provided
- Credit 5310 Interest Revenue - Other
- Credit 5311 Interest Revenue - Investments
- Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
- Credit 5320 Penalties and Fines Revenue
- Credit 5325 Administrative Fees Revenue
- Credit 5400 Funded Benefit Program Revenue
- Credit 5600 Donated Revenue - Financial Resources
- Credit 5640 Forfeiture Revenue - Cash and Cash Equivalents
- Credit 5650 Forfeiture Revenue - Forfeitures of Property
- Credit 5800 Tax Revenue Collected - Not Otherwise Classified
- Credit 5900 Other Revenue

A187 To record the liquidation of contract authority for collections against reimbursable customer orders that were substituted for contract authority and have now been earned.

**Budgetary Entry**

Debit 4132 Substitution of Contract Authority
- Credit 4135 Contract Authority Liquidated

**Proprietary Entry**

None
A188  To record revenue to available non-revolving trust funds and special funds, in which the revenue is not immediately available for obligation upon collection. A credit to USSGL account 4394 acts as a contra-resource account. However, these receipts may be available for investment.

   **Comment:** When receipts become available for obligation, see USSGL TC-A190.

   **Reference:** USSGL implementation guidance; Receipts Not Available for Obligation Upon Collection

**Budgetary Entry**
Debit 4114 Appropriated Receipts Derived from Available 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 and Fines Revenue  
  Credit 5325 Administrative Fees Revenue  
  Credit 5600 Donated Revenue - Financial Resources  
  Credit 5800 Tax Revenue Collected - Not Otherwise Classified  
  Credit 5801 Tax Revenue Collected - Individual  
  Credit 5802 Tax Revenue Collected - Corporate  
  Credit 5803 Tax Revenue Collected - Unemployment  
  Credit 5804 Tax Revenue Collected - Excise  
  Credit 5805 Tax Revenue Collected - Estate and Gift  
  Credit 5806 Tax Revenue Collected - Customs  
  Credit 5900 Other Revenue

A189  To record a temporary reduction of new budget authority and fund balance in a trust or special fund expenditure account that was funded by an unavailable receipt account.

   **Comment:** Post an increase in fund balance in the associated unavailable receipt account. Unlike reductions in available special and trust funds, there is no automatic appropriation of this authority in the following year. Treasury processes a warrant reducing fund balance in the expenditure account and increasing fund balance in the associated unavailable receipt account. Also post USSGL TC-A185 in the unavailable special or trust fund expenditure account.

**Budgetary Entry**
Debit 4450 Unapportioned Authority  
Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Exempt From Apportionment  
  Credit 4387 Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority  
  Credit 4388 Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances

**Proprietary Entry**
Debit 5745 Appropriated Dedicated Collections Transferred Out  
  Credit 1010 Fund Balance With Treasury
A190  To record receipts in available trust funds and special funds that become available for obligation after not being available for obligation when originally collected. A debit to USSGL account 4394 provides new budget authority.

**Comment:** When receipts are originally collected, see USSGL TC-A188.

**Reference:** USSGL implementation guidance; Receipts Not Available for Obligation Upon Collection

**Budgetary Entry**
Debit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
None

A192  To record authority made available from receipt or appropriation balances previously precluded from obligation.

**Comment:** This transaction is recorded upon legislation making the authority available, or in conjunction with obligations incurred when current-year receipts are not enough to cover current-year obligations. See USSGL TC-A127 for the original entry that precluded the obligation.

**Reference:** USSGL implementation guidance; Authority Temporarily Precluded From Obligation

**Budgetary Entry**
Debit 4157 Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
None

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

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

**Reference:** USSGL implementation guidance; Authority Temporarily Precluded From Obligation

**Budgetary Entry**
Debit 4158 Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
None
A195  To record the collection of revenue for non-revolving trust and special funds that were previously accrued. 
**Comment:** See USSGL TC-C422 or C418 for accrual entry and USSGL TC-A186 if not accrued.

**Budgetary Entry**
- Debit 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts
- Credit 4394 Receipts Unavailable for Obligation Upon Collection
- Credit 4450 Unapportioned Authority
- Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
- Debit 1010 Fund Balance With Treasury
- Credit 1310 Accounts Receivable
- Credit 1320 Funded Employment Benefit Contributions Receivable
- Credit 1340 Interest Receivable - Not Otherwise Classified
- Credit 1341 Interest Receivable - Loans
- Credit 1342 Interest Receivable - Investments
- Credit 1343 Interest Receivable - Taxes
- Credit 1360 Penalties and Fines Receivable - Not Otherwise Classified
- Credit 1361 Penalties and Fines Receivable - Loans
- Credit 1363 Penalties and Fines Receivable - Taxes
- Credit 1370 Administrative Fees Receivable - Not Otherwise Classified
- Credit 1371 Administrative Fees Receivable - Loans
- Credit 1373 Administrative Fees Receivable - Taxes

A196  To record the annualized level of an appropriation provided under a continuing resolution.
**Comment:** Also post USSGL TC-A197 to record the Fund Balance With Treasury under the terms of the continuing resolution.
**Reference:** USSGL implementation guidance; Appropriations Provided by a Continuing Resolution Scenario.

**Budgetary Entry**
- Debit 4111 Debt Liquidation Appropriations
- Debit 4112 Liquidation of Deficiency - Appropriations
- Debit 4115 Loan Subsidy Appropriation
- Debit 4116 Debt Forgiveness Appropriation
- Debit 4117 Loan Administrative Expense Appropriation
- Debit 4119 Other Appropriations Realized
  - Credit 4120 Anticipated Indefinite Appropriations
  - Credit 4450 Unapportioned Authority
  - Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
- None
A197 To record Fund Balance With Treasury under a continuing resolution as determined by the Office of Management and Budget's automatic apportionment bulletin.

**Comment:** Also post USSGL TC-A196 to record the appropriation provided under the continuing resolution. This transaction also may be used to record additional funding provided under a revised or extended continuing resolution. Under revisions or extensions of continuing resolutions, reverse USSGL TC-A128.

**Reference:** USSGL implementation guidance; Appropriations Provided by a Continuing Resolution Scenario.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1090 Fund Balance With Treasury Under a Continuing Resolution
Credit 3101 Unexpended Appropriations - Appropriations Received

A198 To record Fund Balance With Treasury and adjust the Fund Balance With Treasury Under a Continuing Resolution to zero upon the enactment of an appropriation and receipt of a Treasury Appropriation Warrant.

**Comment:** This transaction is to be used by agencies under a continuing resolution that have received notice that their appropriation bills have been passed and that have received a Treasury Appropriation Warrant. Reverse USSGL TC-A128.

**Reference:** USSGL implementation guidance; Appropriations Provided by a Continuing Resolution Scenario.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1090 Fund Balance With Treasury Under a Continuing Resolution
Credit 3101 Unexpended Appropriations - Appropriations Received

A199 To record an adjustment to the annualized level of an appropriation when the enacted level is less than the proposed annual level (based on a continuing resolution).

**Comment:** Reverse this transaction when the enacted level is above the proposed annualized level. Also post USSGL TC-A198.

**Reference:** USSGL implementation guidance; Appropriations Provided by a Continuing Resolution Scenario.

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Credit 4111 Debt Liquidation Appropriations
Credit 4112 Liquidation of Deficiency - Appropriations
Credit 4115 Loan Subsidy Appropriation
Credit 4116 Debt Forgiveness Appropriation
Credit 4117 Loan Administrative Expense Appropriation
Credit 4119 Other Appropriations Realized

**Proprietary Entry**
None
A202  To record in the financing account an appropriation received for a modification adjustment transfer.  
**Comment:** Also post USSGL TC-A204.

**Budgetary Entry**
Debit 4125 Loan Modification Adjustment Transfer Appropriation
Credit 4120 Anticipated Indefinite Appropriations
Credit 4450 Unappropriated Authority

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5790 Other Financing Sources

A204  To record modifications for subsidy cost and adjustment transfers related to Direct Loans and Loan Guarantee liabilities in the financing account.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 7290 Other Losses
Credit 1399 Allowance for Subsidy
Credit 2180 Loan Guarantee Liability

A210  To record a transfer-out of financing sources and fund balance from Custodial Statement collections via the Statement of Transactions (SF 224).  
**Comment:** See USSGL TC-C142.
**Reference:** USSGL implementation guidance; General Fund Receipt Account Custodial Collection Transfer to a Different Intragovernmental Treasury Account Symbol

**Budgetary Entry**
None

**Proprietary Entry**
Debit 5998 Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury
Credit 1010 Fund Balance With Treasury
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A212 To record the financing sources transferred in to a special or nonrevolving trust fund from a General Fund receipt account.

**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Reference:** USSGL implementation guidance; General Fund Receipt Account Custodial Collection Transfer to a Different Intragovernmental Treasury Account Symbol

**Budgetary Entry**
Debit 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Credit 4120 Anticipated Indefinite Appropriations
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5997 Financing Sources Transferred In From Custodial Statement Collections

A250 To record interest received for a non-Bureau of Public Debt security held outside of Treasury in a special or nonrevolving trust fund.

**Comment:** An agency must have specific legislative authority to hold monies in a non-TGA or non-Bureau of the Public Debt security. See USSGL TC B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

**Budgetary Entry**
Debit 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1130 Funds Held by the Public
Credit 1340 Interest Receivable - Not Otherwise Classified
Credit 1341 Interest Receivable - Loans
Credit 1342 Interest Receivable - Investments
Credit 1343 Interest Receivable - Taxes
Credit 5311 Interest Revenue - Investments
A251 To record interest received for a non-Bureau of Public Debt security held outside of Treasury in a revolving or revolving trust fund.

**Comment:** An agency must have specific legislative authority to hold monies in a non-TGA or non-Bureau of the Public Debt security. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

**Budgetary Entry**
Debit 4252 Reimbursements and Other Income Earned - Collected
   Credit 4450 Unapportioned Authority
   Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1130 Funds Held by the Public
   Credit 1340 Interest Receivable - Not Otherwise Classified
   Credit 1341 Interest Receivable - Loans
   Credit 1342 Interest Receivable - Investments
   Credit 1343 Interest Receivable - Taxes
   Credit 5311 Interest Revenue - Investments
A400 - A699  FUNDING - Authority Transfers

A402  To record amounts anticipated by a receiving allocation Treasury Appropriation Fund Symbol for transfers-in.

**Budgetary Entry**
Debit 4165 Allocations of Authority - Anticipated From Invested Balances
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
None

A404  To record a transfer-out of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

**Comment:** Trust funds do not record USSGL accounts in the 3100 series, except for amounts appropriated directly from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving direct appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-A448. Refer to the conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts
Credit 4176 Allocation Transfers of Prior-Year Balances

**Proprietary Entry**
Debit 3103 Unexpended Appropriations - Transfers-Out
Credit 1010 Fund Balance With Treasury
A406  To record a transfer-out of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

**Comment:** Transfer partners must use USSGL TC-A450. Refer to the conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**

- Debit 4510 Apportionments
- Debit 4610 Allotments - Realized Resources
- Debit 4620 Unobligated Funds Exempt From Apportionment
  - Credit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts
  - Credit 4176 Allocation Transfers of Prior-Year Balances

**Proprietary Entry**

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

A408  To record the nonexpenditure transfer-in of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from unexpended appropriations.

**Comment:** Transfer partners must use USSGL TC-A412. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

**Budgetary Entry**

- Debit 4192 Balance Transfers - Unexpired to Expired
  - Credit 4450 Unapportioned Authority
  - Credit 4650 Allotments - Expired Authority

**Proprietary Entry**

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

A410  To record the nonexpenditure transfer-in of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from appropriated receipts.

**Comment:** Transfer partners must use USSGL TC-A414. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

**Budgetary Entry**

- Debit 4192 Balance Transfers - Unexpired to Expired
  - Credit 4450 Unapportioned Authority
  - Credit 4650 Allotments - Expired Authority

**Proprietary Entry**

- Debit 1010 Fund Balance With Treasury
  - Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other
A412 To record the nonexpenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from unexpended appropriations. 

**Comment:** Transfer partners must use USSGL TC-A408. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

**Budgetary Entry**
Debit 4510 Apportionments  
Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4192 Balance Transfers - Unexpired to Expired

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

A414 To record the nonexpenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from appropriated receipts. 

**Comment:** Transfer partners must use USSGL TC-A410. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

**Budgetary Entry**
Debit 4510 Apportionments  
Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4192 Balance Transfers - Unexpired to Expired

**Proprietary Entry**
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other  
Credit 1010 Fund Balance With Treasury

A416 To record realized authority to be transferred in to a receiving allocation Treasury Appropriation Fund Symbol (TAFS), where the parent TAFS maintains invested balances, prior to the SF 1151: Nonexpenditure Transfer Authorization request. 

**Comment:** Transfer partner must use USSGL TC-A426.

**Budgetary Entry**
Debit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances  
Credit 4165 Allocations of Authority - Anticipated From Invested Balances  
Credit 4450 Unapportioned Authority  
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1330 Receivable for Transfers of Currently Invested Balances  
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other
A420  To record an actual nonexpenditure transfer-in to an allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances via an SF 1151: Nonexpenditure Transfer Authorization.  
**Comment:** Record a credit to USSGL accounts 4166 and 1330 if the budget authority has been realized before the actual transfer of funds. Transfer partner must use USSGL TC-A430.

**Budgetary Entry**
Debit 4167 Allocations of Realized Authority - Transferred From Invested Balances  
Credit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances  
Credit 4450 Unapportioned Authority  
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury  
Credit 1330 Receivable for Transfers of Currently Invested Balances  
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

A422  To record the adjustment in an allocation Treasury Appropriation Fund Symbol for the amount receivable from invested balances when the budget authority is temporarily reduced.  
**Comment:** Also post USSGL TC-A418 to record the budget authority temporarily reduced.

**Budgetary Entry**
Debit 4168 Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction  
Credit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances

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

A424  To adjust the payable due for amounts previously appropriated to the allocation Treasury Appropriation Fund Symbol (TAFS) from the parent TAFS that maintains invested balances as a result of an enacted temporary reduction.  
**Comment:** Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. Post this transaction in the allocation TAFS. The allocation TAFS simultaneously posts USSGL TC-A418.  
**Reference:** USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**
Debit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances  
Credit 4168 Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction

**Proprietary Entry**
Debit 2150 Payable for Transfers of Currently Invested Balances  
Credit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
To record realized authority to be transferred out to a receiving allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances, prior to the SF 1151: Nonexpenditure Transfer Authorization request. **Comment:** Transfer partner must use USSGL TC-A416.

**Budgetary Entry**
Debit 4450 Unapportioned Authority  
Debit 4510 Apportionments  
Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances

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

To record an actual nonexpenditure transfer-out to an allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances via SF 1151: Nonexpenditure Transfer Authorization. **Comment:** Record a debit to USSGL accounts 4166 and 2150 if the budget authority has been realized prior to the actual transfer of funds. Transfer partner must use USSGL TC-A420.

**Budgetary Entry**
Debit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances  
Debit 4450 Unapportioned Authority  
Debit 4510 Apportionments  
Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4167 Allocations of Realized Authority - Transferred From Invested Balances

**Proprietary Entry**
Debit 2150 Payable for Transfers of Currently Invested Balances  
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other  
Credit 1010 Fund Balance With Treasury
A432 To record in the receiving agency the return (transfer-out) to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

**Comment**: Trust funds do not record USSGL accounts in the 3100 series except for amounts appropriated directly from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-A436. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**
Debit 4650 Allotments - Expired Authority
Credit 4176 Allocation Transfers of Prior-Year Balances

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

A434 To record in the receiving agency the return (transfer-out) to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

**Comment**: Transfer partners must use USSGL TC-A438. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**
Debit 4650 Allotments - Expired Authority
Credit 4176 Allocation Transfers of Prior-Year Balances

**Proprietary Entry**
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 1010 Fund Balance With Treasury

A436 To record in the parent agency the receipt (transfer-in) of unobligated expired authority and funds from allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

**Comment**: Trust funds do not record USSGL accounts in the 3100 series except for amounts appropriated directly from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-A432. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**
Debit 4176 Allocation Transfers of Prior-Year Balances
Credit 4650 Allotments - Expired Authority

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 3102 Unexpended Appropriations - Transfers-In
A438 To record in the parent agency the receipt (transfer-in) of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

**Comment:** Transfer partners must use USSGL TC-A434. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**
Debit 4176 Allocation Transfers of Prior-Year Balances  
Credit 4650 Allotments - Expired Authority

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury  
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

A440 To record in the receiving agency the return (transfer-out) to the parent agency of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

**Comment:** Transfer partner must use USSGL TC-A444. Trust funds do not record USSGL accounts in the 3100 series, except for amounts appropriated from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 series. Record USSGL account 1330 if the receivable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**
Debit 4450 Unapportioned Authority  
Debit 4510 Apportionments  
Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts  
Credit 4176 Allocation Transfers of Prior-Year Balances

**Proprietary Entry**
Debit 3103 Unexpended Appropriations - Transfers-Out  
Credit 1010 Fund Balance With Treasury  
Credit 1330 Receivable for Transfers of Currently Invested Balances
A442 To record in the receiving agency the return (transfer-out) to the parent agency of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

**Comment:** Transfer partner must use USSGL TC-A446. Record USSGL account 1330 if the receivable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**
- Debit 4450 Unapportioned Authority
- Debit 4510 Apportionments
- Debit 4610 Allotments - Realized Resources
- Debit 4620 Unobligated Funds Exempt From Apportionment
  - Credit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts
  - Credit 4176 Allocation Transfers of Prior-Year Balances

**Proprietary Entry**
- Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
  - Credit 1010 Fund Balance With Treasury
  - Credit 1330 Receivable for Transfers of Currently Invested Balances

A444 To record in the parent agency the return (transfer-in) from the receiving agency of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

**Comment:** Transfer partner must use USSGL TC-A440. Trust funds do not record USSGL accounts in the 3100 series, except for amounts appropriated directly from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 series. Record USSGL account 2150 if the payable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**
- Debit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts
- Debit 4176 Allocation Transfers of Prior-Year Balances
  - Credit 4450 Unapportioned Authority
  - Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
- Debit 1010 Fund Balance With Treasury
- Debit 2150 Payable for Transfers of Currently Invested Balances
  - Credit 3102 Unexpended Appropriations - Transfers-In
A446 To record in the parent agency the return (transfer-in) from the receiving agency of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

**Comment:** The transfer partner must use USSGL TC-A442 to record the receiving agency returning the authority and funds to this parent agency. Record USSGL account 2150 if the payable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**
Debit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts
Debit 4176 Allocation Transfers of Prior-Year Balances
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 2150 Payable for Transfers of Currently Invested Balances
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

A448 To record a transfer-in of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

**Comment:** Trust funds do not record USSGL accounts in the 3100 series, except for amounts appropriated from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-A404. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**
Debit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts
Debit 4176 Allocation Transfers of Prior-Year Balances
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 3102 Unexpended Appropriations - Transfers-In
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A450  To record a transfer-in of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

**Comment:** Transfer partners must use TC-A406. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**
Debit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts
Debit 4176 Allocation Transfers of Prior-Year Balances
  Credit 4450 Unapportioned Authority
  Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
  Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

A452  To record in the receiving agency the return (transfer-out) to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

**Comment:** Transfer partner must use USSGL TC-A454. Record USSGL account 1330 if the receivable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**
Debit 4650 Allotments - Expired Authority
  Credit 4176 Allocation Transfers of Prior-Year Balances

**Proprietary Entry**
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
  Credit 1010 Fund Balance With Treasury
  Credit 1330 Receivable for Transfers of Currently Invested Balances

A454  To record in the parent agency the return (transfer-in) from the receiving agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

**Comment:** Transfer partner must use USSGL TC-A452. Record USSGL account 2150 if the payable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**
Debit 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 - Other
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**A456** To record the transfer out of expired unobligated expenditure transfers receivable.  
**Reference:** USSGL implementation guidance; Accounting for SSA Limitation on Administrative Expenses Trust Fund

**Budgetary Entry**  
Debit 4650 Allotments - Expired Authority  
Credit 4199 Transfer of Expired Expenditure Transfers - Receivable

**Proprietary Entry**  
Debit 5750 Expenditure Financing Sources - Transfers-In  
Credit 1335 Expenditure Transfers Receivable

**A458** To record the transfer in of expired unobligated expenditure transfers receivable.  
**Reference:** USSGL implementation guidance; Accounting for SSA Limitation on Administrative Expenses Trust Fund

**Budgetary Entry**  
Debit 4199 Transfer of Expired Expenditure Transfers - Receivable  
Credit 4450 Unapportioned Authority  
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**  
Debit 1335 Expenditure Transfers Receivable  
Credit 5750 Expenditure Financing Sources - Transfers-In

**A460** To record the nonexpenditure transfer-in of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from unexpended appropriations.  
**Comment:** Balances are transferred as a result of authority to extend the period of availability of the expired balances, but does not meet the definition of a reappropriation. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-A464. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.  
**Reference:** USSGL implementation guidance; Extensions of Availability Other Than Reappropriations - Expired TAFS to Unexpired TAFS

**Budgetary Entry**  
Debit 4191 Balance Transfers - Extension of Availability Other Than Reappropriations  
Credit 4450 Unapportioned Authority  
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**  
Debit 1010 Fund Balance With Treasury  
Credit 3102 Unexpended Appropriations - Transfers-In
A462  To record the nonexpenditure transfer-in of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts.

Comment: Balances are transferred as a result of authority to extend the period of availability of the expired balances, but does not meet the definition of a reappropriation. Transfer partners must use USSGL TC-A466. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Reference: USSGL implementation guidance; Extensions of Availability Other Than Reappropriations - Expired TAFS to Unexpired TAFS

Budgetary Entry
Debit 4191 Balance Transfers - Extension of Availability Other Than Reappropriations
  Credit 4450 Unapportioned Authority
  Credit 4620 Unobligated Funds Exempt From Apportionment

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

A464  To record the nonexpenditure transfer-out of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from unexpended appropriations.

Comment: Balances are transferred as a result of authority to extend the period of availability of the expired balances, but does not meet the definition of a reappropriation. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-A460. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Reference: USSGL implementation guidance; Extensions of Availability Other Than Reappropriations - Expired TAFS to Unexpired TAFS

Budgetary Entry
Debit 4650 Allotments - Expired Authority
  Credit 4191 Balance Transfers - Extension of Availability Other Than Reappropriations

Proprietary Entry
Debit 3103 Unexpended Appropriations - Transfers-Out
  Credit 1010 Fund Balance With Treasury
A466  To record the nonexpenditure transfer-out of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts.  

Comment: Balances are transferred as a result of authority to extend the period of availability of the expired balances, but does not meet the definition of a reappropriation. Transfer partners must use USSGL TC-A462. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.  

Reference: USSGL implementation guidance; Extensions of Availability Other Than Reappropriations - Expired TAFS to Unexpired TAFS  

Budgetary Entry  
Debit 4650 Allotments - Expired Authority  
Credit 4191 Balance Transfers - Extension of Availability Other Than Reappropriations  

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

A467  To record the nonexpenditure transfer-in of expired unobligated balances from another expired Treasury Appropriation Fund Symbol.  

Comment: Record a credit to USSGL account 3102 if the source of the transfer is derived from unexpended appropriations. Record a credit to USSGL account 5755 if the source of the transfer is derived from appropriated receipts. Transfer partners must use USSGL TC-A469. Refer to conventions and limitations listed on the coversheet at the beginning of this section.  

Budgetary Entry  
Debit 4196 Balance Transfers-In - Expired to Expired  
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 - Other  

A468  To record in the receiving agency the anticipated transfer-in of current-year authority or prior-year balances.  

Budgetary Entry  
Debit 4160 Anticipated Transfers - Current-Year Authority  
Debit 4180 Anticipated Transfers - Prior-Year Balances  
Debit 4183 Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose  
Credit 4450 Unapportioned Authority  
Credit 4620 Unobligated Funds Exempt From Apportionment  

Proprietary Entry  
None
A469 To record the nonexpenditure transfer-out of expired unobligated balances to another expired Treasury Appropriation Fund Symbol.

**Comment:** Record a debit to USSGL account 3103 if the source of the transfer is derived from unexpended appropriations. Record a debit to USSGL account 5765 if the source of the transfer is derived from appropriated receipts. Transfer partners must use USSGL TC-A467. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

**Budgetary Entry**
Debit 4650 Allotments - Expired Authority
Credit 4197 Balance Transfers-Out - Expired to Expired

**Proprietary Entry**
Debit 3103 Unexpended Appropriations - Transfers-Out
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 1010 Fund Balance With Treasury

A470 To record in the transferring agency the transfer-out of current-year authority or prior-year balances that were previously anticipated.

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4160 Anticipated Transfers - Current-Year Authority
Credit 4180 Anticipated Transfers - Prior-Year Balances
Credit 4183 Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose

**Proprietary Entry**
None

A472 To record in the receiving agency the transfer-in of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

**Comment:** Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series. Transfer partner must use USSGL TC-A476. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**
Debit 4170 Transfers - Current-Year Authority
Debit 4190 Transfers - Prior-Year Balances
Debit 4193 Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Credit 4160 Anticipated Transfers - Current-Year Authority
Credit 4180 Anticipated Transfers - Prior-Year Balances
Credit 4183 Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 3102 Unexpended Appropriations - Transfers-In
A474  To record in the receiving agency the transfer-in of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

**Comment:** Trust and special funds credit USSGL account 5755 to transfer appropriated receipts. Transfer partner must use USSGL TC-A478. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**
Debit 4170 Transfers - Current-Year Authority
Debit 4190 Transfers - Prior-Year Balances
Debit 4193 Balance Transfers - Unobligated Balances - Legislative Change of Purpose
  Credit 4160 Anticipated Transfers - Current-Year Authority
  Credit 4180 Anticipated Transfers - Prior-Year Balances
  Credit 4183 Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
  Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

A476  To record in the transferring agency the transfer-out of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

**Comment:** Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series. Transfer partner must use USSGL TC-A472. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**
Debit 4160 Anticipated Transfers - Current-Year Authority
Debit 4180 Anticipated Transfers - Prior-Year Balances
Debit 4183 Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose
  Credit 4170 Transfers - Current-Year Authority
  Credit 4190 Transfers - Prior-Year Balances
  Credit 4193 Balance Transfers - Unobligated Balances - Legislative Change of Purpose

**Proprietary Entry**
Debit 3103 Unexpended Appropriations - Transfers-Out
  Credit 1010 Fund Balance With Treasury
To record in the transferring agency the transfer-out of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

**Comment:** Trust and special funds debit USSGL account 5765 to transfer appropriated receipts. Transfer partner must use USSGL TC-A474. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**
- Debit 4160 Anticipated Transfers - Current-Year Authority
- Debit 4180 Anticipated Transfers - Prior-Year Balances
- Debit 4183 Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose
  - Credit 4170 Transfers - Current-Year Authority
  - Credit 4190 Transfers - Prior-Year Balances
  - Credit 4193 Balance Transfers - Unobligated Balances - Legislative Change of Purpose

**Proprietary Entry**
- Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
  - Credit 1010 Fund Balance With Treasury

To record in the receiving agency the transfer-in of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

**Comment:** This includes the transfer of USSGL accounts 4450 and 4620. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.

**Budgetary Entry**
- Debit 4170 Transfers - Current-Year Authority
- Debit 4190 Transfers - Prior-Year Balances
- Debit 4193 Balance Transfers - Unobligated Balances - Legislative Change of Purpose
  - Credit 4450 Unapportioned Authority
  - Credit 4620 Unobligated Funds Exempt From Apportionment
  - Credit 4650 Allotments - Expired Authority

**Proprietary Entry**
- Debit 1010 Fund Balance With Treasury
  - Credit 3102 Unexpended Appropriations - Transfers-In
To record in the receiving agency the transfer-in of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

**Comment:** This includes the transfer of USSGL accounts 4450 and 4620. When appropriate, use in conjunction with USSGL TCs A508, A492R, A542, and A546.

**Budgetary Entry**
Debit 4170 Transfers - Current-Year Authority  
Debit 4190 Transfers - Prior-Year Balances  
Debit 4193 Balance Transfers - Unobligated Balances - Legislative Change of Purpose  
Credit 4450 Unapportioned Authority  
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury  
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

To record in the transferring agency the transfer-out of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

**Comment:** Transfer of USSGL accounts 4450 and 4620. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.

**Budgetary Entry**
Debit 4450 Unapportioned Authority  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Debit 4650 Allotments - Expired Authority  
Credit 4170 Transfers - Current-Year Authority  
Credit 4190 Transfers - Prior-Year Balances  
Credit 4193 Balance Transfers - Unobligated Balances - Legislative Change of Purpose

**Proprietary Entry**
Debit 3103 Unexpended Appropriations - Transfers-Out  
Credit 1010 Fund Balance With Treasury
A486 To record in the transferring agency the transfer-out of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts. 

**Comment:** Transfer of USSGL accounts 4450 and 4620. When appropriate, use in conjunction with USSGL TCs-A488, A492, A540 and A544.

**Budgetary Entry**
- Debit 4450 Unapportioned Authority
- Debit 4620 Unobligated Funds Exempt From Apportionment
  - Credit 4170 Transfers - Current-Year Authority
  - Credit 4190 Transfers - Prior-Year Balances
  - Credit 4193 Balance Transfers - Unobligated Balances - Legislative Change of Purpose

**Proprietary Entry**
- Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
  - Credit 1010 Fund Balance With Treasury

A488 To record in the transferring agency the actual nonexpenditure transfer-out of current-year or prior-year authority with unpaid undelivered orders for trust or special funds or obligations supported by spending authority from offsetting collections.

**Comment:** See notes at the beginning of this Section. Transfer of USSGL account 4801. When appropriate, use in conjunction with USSGL TCs-A486, A492, A540, and A544.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**
- Debit 4831 Undelivered Orders - Obligations Transferred, Unpaid
  - Credit 4195 Transfer of Obligated Balances

**Proprietary Entry**
- Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
  - Credit 1010 Fund Balance With Treasury
A490 To record in the transferring agency the actual nonexpenditure transfer-out of current-year or prior-year authority with unpaid undelivered orders for general fund appropriations.

**Comment:** This includes transfers from the general fund to a special fund. Transfer of USSGL account 4801. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**
Debit 4831 Undelivered Orders - Obligations Transferred, Unpaid  
Credit 4195 Transfer of Obligated Balances

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

A492 To record in the transferring agency the actual transfer-out of current-year or prior-year authority with unpaid expended authority and related accounts payable.

**Comment:** When appropriate use in conjunction with USSGL TCs-A486, A488, A540 and A544. Reverse this transaction for the receiving entity. When appropriate, use in conjunction with USSGL TCs-A482, A508, A542, and A546.

**Reference:** USSGL implementation guidance; Transfer of Authority for Undelivered Orders

**Budgetary Entry**
Debit 4931 Delivered Orders - Obligations Transferred, Unpaid  
Credit 4195 Transfer of Obligated Balances

**Proprietary Entry**
Debit 2110 Accounts Payable  
Credit 1010 Fund Balance With Treasury

A494 To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for general fund appropriations.

**Comment:** See USSGL TC-A496 for the receiving agency. Transfer of USSGL account 4802. This is not a nonexpenditure transfer. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.

**Reference:** USSGL implementation guidance; Transfer of Authority for Undelivered Orders; Transfer of Spending Authority From Offsetting Collections With Obligations

**Budgetary Entry**
Debit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced  
Credit 4195 Transfer of Obligated Balances

**Proprietary Entry**
Debit 3103 Unexpended Appropriations - Transfers-Out  
Credit 1410 Advances and Prepayments
A496 To record in the receiving agency the actual transfers-in during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for general fund appropriations.

**Comment:** See USSGL TC-A494 for the transferring agency. Transfer of USSGL account 4802. This is not a nonexpenditure transfer. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.

**Reference:** USSGL implementation guidance; Transfer of Authority for Undelivered Orders; Transfer of Spending Authority From Offsetting Collections With Obligations

**Budgetary Entry**
Debit 4195 Transfer of Obligated Balances
Credit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced

**Proprietary Entry**
Debit 1410 Advances and Prepayments
Credit 3102 Unexpended Appropriations - Transfers-In

A498 To record a Federal fund receivable for an expenditure transfer from a trust fund.

**Comment:** See USSGL TC-A114 for the anticipation and USSGL TC-A502 for collection of the receivable. Use USSGL account 4215 if the transfer was previously anticipated. Use USSGL account 4450 or 4620 if the transfer was not previously anticipated. In exceptional cases, this transaction may be recorded for an expenditure transfer receivable in a trust fund account, for example, where the recipient account is a Limitation on Administrative Expenses trust fund.

**Reference:** USSGL implementation guidance; Appropriation Trust Fund Expenditure Transfers

**Budgetary Entry**
Debit 4225 Expenditure Transfers from Trust Funds - Receivable
Credit 4215 Anticipated Expenditure Transfers from Trust Funds
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1310 Accounts Receivable
Debit 1335 Expenditure Transfers Receivable
Credit 5750 Expenditure Financing Sources - Transfers-In
U.S. Government Standard General Ledger
Account Transactions

A499 To record the adjustment of a Federal fund receivable for a previously established expenditure transfer receivable, where a corresponding temporary reduction or cancellation is to be recorded in a trust fund payable Treasury Appropriation Fund Symbol (TAFS).

**Comment:** See USSGL TC-A498 for the original establishment of the receivable. For reductions, see USSGL TC-A418 and TC-A500R for the reduction and adjustment to the corresponding payable in the trust fund TAFS. For cancellations, also post USSGL TC-D120 if canceling prior-year obligated balances. For cancellations, see USSGL TC-D110 budgetary entry and TC-F123 for the cancellation and adjustment to the corresponding payable in the trust fund TAFS. Record USSGL account 4650 in expired TAFS only.

**Reference:** USSGL implementation guidance; Reductions of Expenditure Transfers Receivable/Payable; Cancellations of Expenditure Transfers Receivable/Payable

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4650 Allotments - Expired Authority
Debit 4700 Commitments - Programs Subject to Apportionment
Debit 4720 Commitments - Programs Exempt From Apportionment
Credit 4225 Expenditure Transfers from Trust Funds - Receivable

**Proprietary Entry**
Debit 5750 Expenditure Financing Sources - Transfers-In
Credit 1310 Accounts Receivable
Credit 1335 Expenditure Transfers Receivable

A500 To record in a trust fund a payable for an expenditure transfer-out to a Federal fund relating to nonexchange transactions.

**Comment:** If a reduction occurs, reverse this transaction and also post USSGL TC-A418.

**Reference:** USSGL implementation guidance; Trust Fund Guide

**Budgetary Entry**
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 5760 Expenditure Financing Sources - Transfers-Out
Credit 2155 Expenditure Transfers Payable
U.S. Government Standard General Ledger
Account Transactions

A501 To record accrual of old IMF Quota Payments to General Fund Receipt Accounts.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 4630 Funds Not Available for Commitment/Obligation
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 5760 Expenditure Financing Sources - Transfers-Out
Credit 2110 Accounts Payable

A502 To record the actual Federal fund collection resulting from an expenditure transfer from a trust fund, that was
previously established as a receivable.
Comment: In exceptional cases, this transaction may be recorded for a trust fund collection resulting from an
expenditure transfer from a Federal fund account.
Reference: USSGL implementation guidance; Appropriation Trust Fund Expenditure Transfers

Budgetary Entry
Debit 4255 Expenditure Transfers from Trust Funds - Collected
Credit 4225 Expenditure Transfers from Trust Funds - Receivable

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable
Credit 1335 Expenditure Transfers Receivable

A504 To record in a trust fund the outlay and reduction of the payable for an expenditure transfer out to a Federal fund.
Comment: See USSGL TC-A500 for the establishment of USSGL account 2155.
Reference: USSGL implementation guidance; Trust Funds Guide

Budgetary Entry
Debit 4901 Delivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 2155 Expenditure Transfers Payable
Credit 1010 Fund Balance With Treasury
To record in the receiving agency the actual nonexpenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for trust or special funds or obligations supported by spending authority from offsetting collections.

Comment: See notes at the beginning of this Section. Transfer of USSGL account 4801. When appropriate, use in conjunction with USSGL TCs-A482, A492R, A542, and A546.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry
Debit 4195 Transfer of Obligated Balances
Credit 4831 Undelivered Orders - Obligations Transferred, Unpaid

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

To record in a trust fund expenditure transfers-in from a Federal fund relating to nonexchange transactions.

Comment: For payments received from a Federal fund (i.e., exchange transactions) that is defined in the budget as expenditure transfers, see USSGL TC-C190.

Reference: USSGL implementation guidance; Trust Fund Guide

Budgetary Entry
Debit 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5750 Expenditure Financing Sources - Transfers-In - Other
A512 To record in a trust fund expenditure transfers-out to a Federal fund relating to nonexchange transactions.

**Comment:** For payments made to a Federal fund (that is exchange transactions) that are defined in the budget as expenditure transfers, see USSGL TC-B138.

**Reference:** USSGL implementation guidance; Trust Fund Guide

**Budgetary Entry**
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4902 Delivered Orders - Obligations, Paid

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

A514 To record in an agency's general fund an expenditure transfer-out to a trust fund or general fund (if directed by public law) relating to nonexchange and exchange transactions.

**Comment:** Also post USSGL TC-B134. Use USSGL account 5760 for nonexchange expenditure transfers.

**Reference:** USSGL implementation guidance; Trust Fund Guide

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 5760 Expenditure Financing Sources - Transfers-Out
Debit 6100 Operating Expenses/Program Costs
Credit 1010 Fund Balance With Treasury
A516  To record a receivable for amounts appropriated from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account, prior to the nonexpenditure (nonallocation) 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. Transfer partner must use USSGL TC-A520.  
Reference: Trust Fund Accounting Guide; Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

Budgetary Entry  
Debit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable  
Credit 4450 Unapportioned Authority  
Credit 4620 Unobligated Funds Exempt From Apportionment

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

A518  To record the adjustment in a non-allocation Treasury Appropriation Fund Symbol (TAFS) when the budget authority is temporarily reduced.  
Comment: Also post USSGL TC-A418 to record the budget authority temporarily reduced. Credit USSGL accounts 1010 and 4128 only if a receivable was not previously established. Refer to the Office of Management and Budget (OMB) Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. The Bureau of the Public Debt simultaneously posts USSGL TC-A522 in the Treasury-Managed Trust Fund TAFS.  
Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry  
Debit 4123 Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction  
Credit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable  
Credit 4128 Amounts Appropriated From Specific Invested TAFS - Transfers-In

Proprietary Entry  
Debit 5755 Nonexpenditure Financing Sources - Transfers-In - Other  
Credit 1010 Fund Balance With Treasury  
Credit 1330 Receivable for Transfers of Currently Invested Balances
A519  To record the adjustment of the receivable in a Treasury Appropriation Fund Symbol (TAFS) when the budget authority is cancelled.

  **Comment:** Also post USSGL TC-F123 to record the cancellation of budget authority. The Bureau of the Public Debt simultaneously posts USSGL TC-A523 in the Treasury-Managed Trust Fund TAFS.

  **Reference:** USSGL implementation guidance; Temporary Reductions; Cancellations - Available Trust or Special Funds With Invested Relationships

  **Budgetary Entry**
  Debit 4121 Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation
  Credit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable

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

A520  To record a payable for amounts appropriated from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account, prior to the nonexpenditure (nonallocation) transfer of funds. This amount is specified in the agency's appropriation or authorization act.

  **Comment:** Transfer partner must use USSGL TC-A516.

  **Reference:** Trust Fund Accounting Guide; Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

  **Budgetary Entry**
  Debit 4394 Receipts Unavailable for Obligation Upon Collection
  Debit 4620 Unobligated Funds Exempt From Apportionment
  Credit 4127 Amounts Appropriated From Specific Invested TAFS - Payable

  **Proprietary Entry**
  Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
  Credit 2150 Payable for Transfers of Currently Invested Balances
A522 To record the adjustment in the specific invested Treasury Appropriation Fund Symbol (TAFS) that results from a temporary reduction in the Agency Trust Fund Expenditure TAFS.

Comment: Debit USSGL accounts 1010 and 4129 only if a payable was not previously established. Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. The Bureau of the Public Debt posts this transaction in the Treasury-Managed Trust Fund TAFS and the agency simultaneously posts USSGL TC-A518 in the Agency Trust Fund Expenditure TAFS.

Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry
Debit 4127 Amounts Appropriated From Specific Invested TAFS - Payable
Debit 4129 Amounts Appropriated From Specific Invested TAFS - Transfers-Out
Credit 4124 Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 2150 Payable for Transfers of Currently Invested Balances
Credit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other

A523 To record the adjustment in the specific invested Treasury Appropriation Fund Symbol (TAFS) that results from a cancellation in the Agency Trust Fund Expenditure TAFS.

Comment: The Bureau of the Public Debt posts this transaction in the Treasury-Managed Trust Fund TAFS and the agency simultaneously posts USSGL TC-A519 in the Agency Trust Fund Expenditure TAFS.

Reference: USSGL implementation guidance; Cancellations - Available Trust or Special Funds With Invested Relationships

Budgetary Entry
Debit 4127 Amounts Appropriated From Specific Invested TAFS - Payable
Credit 4124 Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation

Proprietary Entry
Debit 2150 Payable for Transfers of Currently Invested Balances
Credit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
To record a nonexpenditure (nonallocation) transfer-in of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account for amounts previously appropriated and recorded as receivables.

**Comment:** Refer to USSGL TC-A516 for establishing the receivable. Transfer partner must use USSGL TC-A526. **Reference:** USSGL implementation guidance; Trust Fund guidance: Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1330 Receivable for Transfers of Currently Invested Balances

To record a nonexpenditure (nonallocation) transfer-out of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account for amounts previously appropriated and recorded as payables.

**Comment:** Refer to USSGL TC-A520 for establishing the payable. Transfer partner must use USSGL TC-A524. **Reference:** USSGL implementation guidance; Trust Fund guidance: Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

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

To record a nonexpenditure (nonallocation) transfer-in of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency 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. Transfer partner must use USSGL TC-A530. **Reference:** USSGL implementation guidance; Trust Fund guidance: Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other
A530  To record a nonexpenditure (nonallocation) transfer-out of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account. This amount is specified in the agency's appropriation or authorization act.

Comment: Reverse this transaction in the invested TAFS when the recipient TAFS cancels and returns the fund balance to the invested TAFS. Transfer partner must use USSGL TC-A528.

Reference: USSGL implementation guidance; Trust Fund guidance: Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

Budgetary Entry
Debit 4394 Receipts Unavailable for Obligation Upon Collection
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4129 Amounts Appropriated From Specific Invested TAFS - Transfers-Out

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

A531  To record a nonexpenditure (nonallocation) transfer-in of funds to a specific invested Treasury Appropriation Fund Symbol (TAFS) from a receiving TAFS that is canceling and returning unobligated balances.

Reference: USSGL implementation guidance; Cancellations – Available Trust or Special Funds With Invested Relationships

Budgetary Entry
Debit 4129 Amounts Appropriated From Specific Invested TAFS - Transfers-Out
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other
A532  To record the receivable for amounts to be transferred in or out of unrealized nonexpenditure (nonallocation) appropriation transfers between two trust funds or two Federal funds (as defined by the Office of Management and Budget), where there is investment authority involved.

**Comment:** For cash management purposes, the funds remain invested until needed for disbursement. This occurs prior to the request for SF 1151: Nonexpenditure Transfer Authorization, and is only permissible under specific circumstances. Use USSGL account 4160 if the transfer was previously anticipated.

**Reference:** USSGL implementation guidance; Trust and Special Fund Guidance on Nonexpenditure Non-Allocation Transfers of Invested Balances

**Budgetary Entry**
Debit 4171 Nonallocation Transfers of Invested Balances - Receivable
Credit 4160 Anticipated Transfers - Current-Year Authority
Credit 4450 Unapportioned Authority

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

A534  To record the payable for amounts to be transferred out of unrealized nonexpenditure (nonallocation) appropriation transfers between two trust funds or two Federal funds (as defined by the Office of Management and Budget), where there is investment authority involved.

**Comment:** For cash management purposes, the funds remain invested until needed for disbursement. This occurs prior to the request for SF 1151: Nonexpenditure Transfer Authorization, and is only permissible under specific circumstances.

**Reference:** USSGL implementation guidance; Trust and Special Fund Guidance on Nonexpenditure Non-Allocation Transfers of Invested Balances

**Budgetary Entry**
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4172 Nonallocation Transfers of Invested Balances - Payable

**Proprietary Entry**
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 2150 Payable for Transfers of Currently Invested Balances
To record the actual nonexpenditure (nonallocation) transfer-in of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 4171 "Non-Allocation Transfers of Invested Balances - Receivable."

**Comment:** Refer to USSGL TC-A532 for the establishment of the receivable.

**Reference:** USSGL implementation guidance; Trust and Special Fund Guidance on Nonexpenditure Non-Allocation Transfers of Invested Balances

**Budgetary Entry**
Debit 4173 Nonallocation Transfers of Invested Balances - Transferred
Credit 4171 Nonallocation Transfers of Invested Balances - Receivable

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1330 Receivable for Transfers of Currently Invested Balances

To record the actual nonexpenditure (nonallocation) transfer-out of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 4172 "Non-Allocation Transfers of Invested Balances - Payable."

**Comment:** Refer to USSGL TC-A534 for the establishment of the payable.

**Reference:** USSGL implementation guidance; Trust and Special Fund Guidance on Nonexpenditure Non-Allocation Transfers of Invested Balances

**Budgetary Entry**
Debit 4172 Nonallocation Transfers of Invested Balances - Payable
Credit 4173 Nonallocation Transfers of Invested Balances - Transferred

**Proprietary Entry**
Debit 2150 Payable for Transfers of Currently Invested Balances
Credit 1010 Fund Balance With Treasury
A540 To record in the transferring agency the nonexpenditure transfer-out of budgetary resources receivable.

**Comment:** Transfer of USSGL accounts 4126, 4166, 4171, 4225, 4251, and 4287 respectively. When appropriate use in conjunction with USSGL TCs-A486, A488, A492, and A544.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**
Debit 4195 Transfer of Obligated Balances
Credit 4081 Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred
Credit 4082 Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred
Credit 4083 Transfers - Current-Year Authority - Receivable - Transferred
Credit 4232 Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred
Credit 4233 Reimbursements and Other Income Earned - Receivable - Transferred
Credit 4234 Other Federal Receivables - Transferred

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other

A542 To record in the receiving agency the nonexpenditure transfer-in of budgetary resources receivable.

**Comment:** Transfer or USSGL accounts 4126, 4166, 4171, 4225, 4251, and 4287 respectively. When appropriate, use in conjunction with USSGL TCs-A482, A492R, A508, and A546.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**
Debit 4081 Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred
Debit 4082 Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred
Debit 4083 Transfers - Current-Year Authority - Receivable - Transferred
Debit 4232 Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred
Debit 4233 Reimbursements and Other Income Earned - Receivable - Transferred
Debit 4234 Other Federal Receivables - Transferred
Credit 4195 Transfer of Obligated Balances

**Proprietary Entry**
Debit 5755 Nonexpenditure Financing Sources - Transfers-In - Other
Credit 1010 Fund Balance With Treasury
A544  To record in the transferring agency the nonexpenditure transfer-out of unfilled customer orders without advance.

**Comment:** Transfer of USSGL account 4221. When appropriate use in conjunction with USSGL TCs-A486, A488, A492, and A540.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

**Budgetary Entry**
Debit 4195 Transfer of Obligated Balances
Credit 4230 Unfilled Customer Orders Without Advance - Transferred

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other

A546  To record in the receiving agency the nonexpenditure transfer-in of unfilled customer orders without advance.

**Comment:** Transfer or USSGL account 4221. When appropriate, use in conjunction with USSGL TCs-A482, A492R, A508, and A542.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

**Budgetary Entry**
Debit 4230 Unfilled Customer Orders Without Advance - Transferred
Credit 4195 Transfer of Obligated Balances

**Proprietary Entry**
Debit 5755 Nonexpenditure Financing Sources - Transfers-In - Other
Credit 1010 Fund Balance With Treasury

A548  To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for trust or special funds or obligations supported by spending authority from offsetting collections.

**Comment:** See USSGL TC-A550 for the receiving agency.

**Reference:** USSGL implementation guidance; Transfer of USSGL Account 4802

**Budgetary Entry**
Debit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced
Credit 4195 Transfer of Obligated Balances

**Proprietary Entry**
Debit 5730 Financing Sources Transferred Out Without Reimbursement
Credit 1410 Advances and Prepayments
A550 To record in the receiving agency the actual transfers-in during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for trust or special funds or obligations supported by spending authority from offsetting collections.  
Comment: See USSGL TC-A548 for the transferring agency.  
Reference: USSGL implementation guidance; Transfer of USSGL Account 4802

**Budgetary Entry**  
Debit 4195 Transfer of Obligated Balances  
Credit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced

**Proprietary Entry**  
Debit 1410 Advances and Prepayments  
Credit 5720 Financing Sources Transferred In Without Reimbursement

A552 To record in the transferring agency the transfer-out of unfilled customer orders with advance.  
Reference: USSGL implementation guidance; Transfer of USSGL Account 4225

**Budgetary Entry**  
Debit 4195 Transfer of Obligated Balances  
Credit 4231 Unfilled Customer Orders With Advance - Transferred

**Proprietary Entry**  
None

A554 To record in the receiving agency the actual transfer-in unfilled customer orders with advance.  
Reference: USSGL implementation guidance; Transfer of USSGL Account 4225

**Budgetary Entry**  
Debit 4231 Unfilled Customer Orders With Advance - Transferred  
Credit 4195 Transfer of Obligated Balances

**Proprietary Entry**  
None
A700 - A799  FUNDING - Reimbursables and Other Income

A702  To record anticipated reimbursements.

**Comment:** See USSGL TC-A118; anticipated reimbursements are not available for allotment until the realized order is received.

**Budgetary Entry**
Debit 4210 Anticipated Reimbursements and Other Income
  Credit 4450 Unapportioned Authority
  Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
None

A704  To record in the performing agency a reimbursable agreement that was not previously anticipated.

**Comment:** Budgetary resources were provided by Contract Authority. Do not post the proprietary entry for reimbursable agreements without advances (only post the budgetary entry for reimbursable agreements without advances).

**Budgetary Entry**
Debit 4221 Unfilled Customer Orders Without Advance
Debit 4222 Unfilled Customer Orders With Advance
  Credit 4132 Substitution of Contract Authority

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
  Credit 2310 Liability for Advances and Prepayments

A706  To record in the performing agency a reimbursable agreement without an advance that was previously anticipated.

**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. See Federal and non-Federal exceptions as defined in Office of Management and Budget Circular No. A-11.

**Reference:** USSGL implementation guidance; USSGL Reimbursable Accounting Guide

**Budgetary Entry**
Debit 4221 Unfilled Customer Orders Without Advance
  Credit 4210 Anticipated Reimbursements and Other Income

**Proprietary Entry**
None
A708 To record the collection of revenue earned in the performing agency for a reimbursable agreement without an advance that was previously anticipated.

**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned. See Federal and non-Federal exceptions as defined in Office of Management and Budget Circular No. A-11.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority from Offsetting Collection with Obligations Scenario

**Budgetary Entry**
Debit 4252 Reimbursements and Other Income Earned - Collected
Credit 4210 Anticipated Reimbursements and Other Income

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5100 Revenue From Goods Sold
Credit 5200 Revenue From Services Provided

A710 To record earned revenue in the performing agency related to a reimbursable agreement or other income.

**Comment:** See USSGL TC-C182

**Reference:** USSGL implementation guidance; USSGL Reimbursable Accounting Guide

**Budgetary Entry**
Debit 4252 Reimbursements and Other Income Earned - Collected
Credit 4222 Unfilled Customer Orders With Advance
Credit 4266 Other Actual Business-Type Collections From Non-Federal Sources

**Proprietary Entry**
Debit 2310 Liability for Advances and Prepayments
Credit 5100 Revenue From Goods Sold
Credit 5200 Revenue From Services Provided

A712 To record the refund of an advance to the ordering entity for the completion of a prior-year reimbursable order.

**Comment:** Also post USSGL TC-D120 if the amount was previously obligated. Also post USSGL TC-B610.

**Reference:** USSGL implementation guidance; Prior-Year Advances or Other Offsetting Collections Refunded in the Current Year as Obligations and Outlays.

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4650 Allotments - Expired Authority
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 2310 Liability for Advances and Prepayments
Credit 1010 Fund Balance With Treasury
A714 To record revenue earned in the performing agency for goods or services performed on a reimbursable order without an advance.

**Comment:** The ordering agency uses USSGL TC-B406.

**Reference:** USSGL implementation guidance; USSGL Reimbursable Accounting Guide

**Budgetary Entry**
Debit 4251 Reimbursements and Other Income Earned - Receivable
Credit 4221 Unfilled Customer Orders Without Advance

**Proprietary Entry**
Debit 1310 Accounts Receivable
Credit 5100 Revenue From Goods Sold
Credit 5200 Revenue From Services Provided

A715 To record funded FECA revenue by the Department of Labor.

**Comment:** None

**Reference:** USSGL implementation guidance, Federal Employees' Compensation Act (Workers' Compensation)

**Budgetary Entry**
Debit 4251 Reimbursements and Other Income Earned - Receivable
Credit 4221 Unfilled Customer Orders Without Advance

**Proprietary Entry**
Debit 1320 Funded Employment Benefit Contributions Receivable
Credit 5400 Funded Benefit Program Revenue
B100 - B299  DISBURSEMENTS AND PAYABLES - Payments/Purchases

B102  To record payment of payroll.

Comment: For amounts paid by a direct appropriation, also post USSGL TC-B134. Due to reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 6000 series and then offset those amounts using USSGL account 6610 (see USSGL TC-D514), when the costs are capitalized to the appropriate "in-process" type asset accounts. Note: Agency systems may accumulate payroll in USSGL account 6100 during the year and distribute those costs to the various "in-process" accounts at yearend. Also, for employment benefits such as pension, health, and life insurance, see USSGL TCs-B604, E104, and E106.

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 6100 Operating Expenses/Program Costs
Debit 6900 Nonproduction Costs
Credit 1010 Fund Balance With Treasury

B103  To record a disbursement of pension benefit payments.

Comment: Also requires the reclassification of expenses from unfunded to funded.

Reference: USSGL implementation guidance; FASAB SFFAS No. 5, "Accounting for Liabilities of the Federal Government"

Budgetary Entry
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 2610 Actuarial Pension Liability
Credit 1010 Fund Balance With Treasury
To record in a loan guarantee financing account a disbursement to a third party, where no asset is received. This transaction, for example, includes payments of default claims and interest supplements.  
**Comment:** Also post USSGL TC-C428, which establishes the loan receivable after default.  
**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources  
Debit 4801 Undelivered Orders - Obligations, Unpaid  
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 2180 Loan Guarantee Liability  
Debit 6100 Operating Expenses/Program Costs  
Credit 1010 Fund Balance With Treasury

To record the subsidy expense in the program fund that is paid to the financing fund when the loan is disbursed.  
**Comment:** Agencies must use all the USSGL accounts indicated in this transaction. Each debit and credit must be in the same amount. If funded by a direct appropriation, also post USSGL TC-B134.  
**Reference:** USSGL implementation guidance; Credit Reform Case Studies

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

**Proprietary Entry**
Debit 2170 Subsidy Payable to the Financing Account  
Debit 6100 Operating Expenses/Program Costs  
Credit 1010 Fund Balance With Treasury

To record subsidy disbursement from the program account to the financing account not previously obligated.  
**Comment:** If funded by a direct appropriation, also post USSGL TC-B134.  
**Reference:** USSGL implementation guidance; Credit Reform Case Studies

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

**Proprietary Entry**
Debit 6100 Operating Expenses/Program Costs  
Credit 1010 Fund Balance With Treasury
B107 To record payment and disbursement of funds not previously accrued.

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

**Budgetary Entry**
- Debit 4510 Apportionments
- Debit 4610 Allotments - Realized Resources
- Debit 4620 Unobligated Funds Exempt From Apportionment
- Debit 4801 Undelivered Orders - Obligations, Unpaid
  - Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**
- Debit 6100 Operating Expenses/Program Costs
  - Credit 1010 Fund Balance With Treasury

B108 To record a loss in the imprest fund.

**Comment:** If a loss is expected to be restored, also post USSGL TC C414 to record a refund receivable from nonFederal sources for expenses that do not create budgetary resources until collected for expenses not requiring budgetary resources. If funded by a direct appropriation, also post USSGL TC-B134.

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

**Proprietary Entry**
- Debit 7290 Other Losses
  - Credit 1010 Fund Balance With Treasury

B109 To record payment of interest not previously accrued.

**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. See USSGL TC-B418 for accrued interest.

**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**
- Debit 4610 Allotments - Realized Resources
- Debit 4620 Unobligated Funds Exempt From Apportionment
  - 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 previously accrued.  
**Comment:** Clearing from unpaid to paid.

**Budgetary Entry**  
Debit 4901 Delivered Orders - Obligations, Unpaid  
Credit 4902 Delivered Orders - Obligations, Paid  

**Proprietary Entry**  
Debit 2110 Accounts Payable  
Debit 2112 Accounts Payable for Federal Government Sponsored Enterprise  
Debit 2120 Disbursements in Transit  
Debit 2130 Contract Holdbacks  
Debit 2160 Entitlement Benefits Due and Payable  
Debit 2190 Other Liabilities With Related Budgetary Obligations  
Debit 2210 Accrued Funded Payroll and Leave  
Debit 2211 Withholdings Payable  
Debit 2213 Employer Contributions and Payroll Taxes Payable  
Debit 2215 Other Post Employment Benefits Due and Payable  
Debit 2940 Capital Lease Liability  
Credit 1010 Fund Balance With Treasury

B112 To record accrued interest paid.  
**Comment:** See USSGL TC-B418 for the accrued liability.

**Budgetary Entry**  
Debit 4901 Delivered Orders - Obligations, Unpaid  
Credit 4902 Delivered Orders - Obligations, Paid  

**Proprietary Entry**  
Debit 2140 Accrued Interest Payable - Not Otherwise Classified  
Debit 2141 Accrued Interest Payable - Debt  
Credit 1010 Fund Balance With Treasury

B113 To record capitalized loan interest paid on Federal Financing Bank (FFB) non-credit reform loans borrowed from Treasury.  
**Comment:** This transaction is recorded by FFB only. See USSGL TC-B440 for the capitalized loan interest liability.  
**Reference:** USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

**Budgetary Entry**  
Debit 4901 Delivered Orders - Obligations, Unpaid  
Credit 4902 Delivered Orders - Obligations, Paid  

**Proprietary Entry**  
Debit 2511 Capitalized Loan Interest Payable - Non-Credit Reform  
Credit 1010 Fund Balance With Treasury
B114 To record disbursement for liens on collateral acquired from defaulted loans guaranteed after 1992.  
**Comment:** This transaction is applicable to guaranteed loans.  
**Reference:** USSGL implementation guidance; Credit Reform Case Studies  

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

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

B116 To record disbursement without a lien on collateral acquired from defaulted loans guaranteed after 1992.  
**Comment:** This transaction is applicable to guaranteed loans.  
**Reference:** USSGL implementation guidance; Credit Reform Case Studies  

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

**Proprietary Entry**  
Debit 1551 Foreclosed Property  
Credit 1010 Fund Balance With Treasury

B118 To record a tax refund funded by directly reducing offsetting collections paid by the collecting agency.  
**Comment:** If funded by a direct appropriation, see USSGL TC-B416.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources"  

**Budgetary Entry**  
Debit 4450 Unapportioned Authority  
Credit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources

**Proprietary Entry**  
Debit 5890 Tax Revenue Refunds - Not Otherwise Classified  
Debit 5891 Tax Revenue Refunds - Individual  
Debit 5892 Tax Revenue Refunds - Corporate  
Debit 5893 Tax Revenue Refunds - Unemployment  
Debit 5894 Tax Revenue Refunds - Excise  
Debit 5895 Tax Revenue Refunds - Estate and Gift  
Debit 5896 Tax Revenue Refunds - Customs  
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).

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

Reference: USSGL implementation guidance; Changes Related to Capital Transfers

Budgetary Entry
Debit 4047 Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority
Debit 4048 Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances
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 Liability for Capital Transfers
Credit 1010 Fund Balance With Treasury

B120 To record principal repayments to the Bureau of the Public Debt 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, see USSGL TC-B121. See USSGL TC-A142 for nonexpenditure transfers that were previously anticipated. If repayment is a result of a debt forgiveness appropriation, also post USSGL TC-B134.

Budgetary Entry
Debit 4047 Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority
Debit 4048 Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances
Credit 4142 Actual Repayment of Borrowing Authority Converted to Cash
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 2112 Accounts Payable for Federal Government Sponsored Enterprise
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
To record principal repayments at par value to the Bureau of the Public Debt and the Federal Financing Bank that were not previously anticipated. For example, this transaction includes repayments of principal, repayments due to modifications of credit reform loans, and repayments of capitalized loan interest from non-credit reform loans.

**Comment:** Also post USSGL TC-B135 if a gain results from an early repayment for non-credit reform loans. Also post USSGL TC-B137 if a loss results from an early repayment for non-credit reform loans. See USSGL TC-B131 for principal repayments with a gain or loss as a result of FFB early repayments, or modifications of credit reform loans.

**Reference:** USSGL implementation guidance; Non-Credit Reform Borrowings From Treasury With Capitalized Interest

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
   Credit 4146 Actual Repayments of Debt, Current-Year Authority
   Credit 4147 Actual Repayments of Debt, Prior-Year Balances

**Proprietary Entry**
Debit 2110 Accounts Payable
Debit 2112 Accounts Payable for Federal Government Sponsored Enterprise
Debit 2510 Principal Payable to the Bureau of the Public Debt
Debit 2511 Capitalized Loan Interest Payable - Non-Credit Reform
Debit 2520 Principal Payable to the Federal Financing Bank
   Credit 1010 Fund Balance With Treasury

To record repayments of other debt.

**Comment:** Also post USSGL TC-B134 if funded by a direct appropriation. This transaction is applicable to redemptions.

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

**Proprietary Entry**
Debit 2590 Other Debt
   Credit 1010 Fund Balance With Treasury

To record in the issuing entity, the sale of Federal securities at par value.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
   Credit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority
B124  To record the purchase of Federal securities acquired at par value by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.
Comment: See USSGL TC- B132 for securities acquired at par value by nonfiduciary deposit funds.
Reference: USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

Budgetary Entry
None

Proprietary Entry
Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1010 Fund Balance With Treasury

B125  To record in the issuing entity, the sale of Federal securities acquired at a premium.

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit 2532 Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority

Authority
B126 To record the purchase of Federal securities acquired at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

Comment: Special and trust funds use USSGL account 4114. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Use budgetary entries for the amount of the premium. Also post USSGL TC-B129 if accrued interest is purchased. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-B165 for securities acquired at a premium by nonfiduciary deposit funds.

Reference: USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

Budgetary Entry
Debit 4394 Receipts Unavailable for Obligation Upon Collection
Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation
Debit 4398 Offsetting Collections Temporarily Precluded From Obligation
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4620 Unobligated Funds Exempt From Apportionment
  Credit 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts
  Credit 4273 Interest Collected From Treasury

Proprietary Entry
Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Debit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
  Credit 1010 Fund Balance With Treasury

B127 To record in the issuing entity, the sale of Federal securities at a discount.

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 2531 Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
  Credit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority
B128  To record the purchase of Federal securities acquired at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

Comment: Also post USSGL TC-B129 if accrued interest is purchased. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-B166 for securities acquired at a discount by nonfiduciary deposit fund.

Reference: USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

Budgetary Entry
None

Proprietary Entry
Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Debit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1010 Fund Balance With Treasury
Credit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Credit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

B129  To record the purchase of accrued interest on Federal securities by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

Comment: Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-B133 for purchase of accrued interest on securities by a nonfiduciary deposit fund.

Budgetary Entry
Debit 4394 Receipts Unavailable for Obligation Upon Collection
Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation
Debit 4398 Offsetting Collections Temporarily Precluded From Obligation
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4620 Unobligated Funds Exempt From Apportionment
  Credit 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts
  Credit 4273 Interest Collected From Treasury

Proprietary Entry
Debit 1342 Interest Receivable - Investments
  Credit 1010 Fund Balance With Treasury
B130 To record a lien paid before personal property is sold.

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

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

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

Proprietary Entry
Debit 1549 Forfeited Property - Allowance
Credit 1010 Fund Balance With Treasury

B131 To record principal repayments to Treasury or the Federal Financing Bank (FFB), excluding most non-credit reform loans, resulting in a gain or loss, that were not previously anticipated. For example, this transaction includes repayments of principal for FFB borrowings from Treasury and repayments due to modifications of credit reform loans.

Comment: Gains and losses typically result from early repayment. See USSGL TC-B121 for principal repayments at par value, including non-credit reform loans.

Reference: USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4146 Actual Repayments of Debt, Current-Year Authority
Credit 4147 Actual Repayments of Debt, Prior-Year Balances

Proprietary Entry
Debit 2510 Principal Payable to the Bureau of the Public Debt
Debit 2520 Principal Payable to the Federal Financing Bank
Debit 7212 Losses on Disposition of Borrowings
Credit 1010 Fund Balance With Treasury
Credit 7112 Gains on Disposition of Borrowings

B132 To record the purchase of Federal securities acquired at par value by a nonfiduciary deposit fund.

Budgetary Entry
None

Proprietary Entry
Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1010 Fund Balance With Treasury
B133 To record the purchase of accrued interest on Federal securities by a nonfiduciary deposit fund.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1342 Interest Receivable - Investments  
Credit 1010 Fund Balance With Treasury

B134 To record appropriations used this fiscal year.

**Comment:** This transaction does not stand alone. Only record this transaction in Treasury Appropriation Fund Symbols (TAFS) that receive amounts appropriated from the General Fund of the Treasury via Treasury Appropriation Warrant, or that receive allocation transfers from general fund appropriated TAFS. USSGL transactions that reference this transaction: A146, A514, B102, B105, B106, B107, B109, B118, B122, B130, B202, B402, B404, B406, B412, B418, B428, B430, B436, B438, B604, C408, D106, D107, D114, D126, D132, D134, E102, E104, E106, E108, E109, E204, and E412. USSGL transactions that reference a reversal for this transaction: C132, C134, C136, C137, C138, C139, D102, D104, D108, D110, and F128.

**Reference:** USSGL implementation guidance; Appropriations Used

**Budgetary Entry**
None

**Proprietary Entry**
Debit 3107 Unexpended Appropriations - Used  
Credit 5700 Expended Appropriations

B135 To record the gain on principal repayments to Treasury for non-credit reform loans. For example, this transaction may result from prepayments and early repayments of loans.

**Comment:** Also post USSGL TC-B121 for the principal portion of the repayment. See USSGL TC-B131 for Federal Financing Bank principal repayments resulting in a gain or loss.

**Reference:** USSGL implementation guidance; Non-Credit Reform Borrowings From Treasury With Capitalized Interest

**Budgetary Entry**
Debit 4277 Other Actual Collections - Federal  
Credit 4450 Unapportioned Authority

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury  
Credit 7112 Gains on Disposition of Borrowings
**U.S. Government Standard General Ledger**  
**Account Transactions**

**Part 1**  
**Fiscal Year 2013 Reporting**  
**SUPPLEMENT**  
**Section III**

**B136** To record in the liquidating account the actual capital transfer of excess cash to the general fund of the Treasury.  
**Comment:** See Office of Management and Budget Circular No. A-11 for further instruction on the payment hierarchy. See USSGL TC-B119 for capital transfers not related to liquidating accounts. See USSGL TC-C196 for miscellaneous receipt account entries.  
**Reference:** USSGL implementation guidance; Credit Reform Liquidating Account Case Study

**Budgetary Entry**  
Debit 4047 Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority  
Debit 4048 Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances  
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 Liability for Capital Transfers  
Credit 1010 Fund Balance With Treasury

**B137** To record the loss on principal repayments to Treasury for non-credit reform loans. For example, this transaction may result from prepayments and early repayments of loans.  
**Comment:** Also post USSGL TC-B121 for the principal portion of the repayment. See USSGL TC-B131 for Federal Financing Bank principal repayments resulting in a gain or loss.  
**Reference:** USSGL implementation guidance; Non-Credit Reform Borrowings From Treasury With Capitalized Interest

**Budgetary Entry**  
Debit 4450 Unapportioned Authority  
Debit 4510 Apportionments  
Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Debit 4700 Commitments - Programs Subject to Apportionment  
Debit 4720 Commitments - Programs Exempt From Apportionment  
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**  
Debit 7212 Losses on Disposition of Borrowings  
Credit 1010 Fund Balance With Treasury
Part 1  Fiscal Year 2013 Reporting

SUPPLEMENT  Section III

U.S. Government Standard General Ledger
Account Transactions

B138  To record in a trust fund payments made to a Federal fund relating to exchange transactions.
     Comment: These payments are defined as expenditure transfers in the budget. See USSGL TC-A512 for nonexchange expenditure transfers-out.
     Reference: USSGL implementation guidance; Trust Fund Guide

     Budgetary Entry
     Debit 4510 Apportionments
     Debit 4610 Allotments - Realized Resources
     Debit 4620 Unobligated Funds Exempt From Apportionment
     Credit 4902 Delivered Orders - Obligations, Paid

     Proprietary Entry
     Debit 6100 Operating Expenses/Program Costs
     Credit 1010 Fund Balance With Treasury

B139  To record actual capital transfers to a General Fund Receipt Account that were not previously anticipated.
     Comment: If previously anticipated, see USSGL B136.
     Reference: USSGL implementation guidance: Capital Transfers guidance

     Budgetary Entry
     Debit 4450 Unapportioned Authority
     Debit 4620 Unobligated Funds Exempt From Apportionment
     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 5766 Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers
     Credit 1010 Fund Balance With Treasury

B140  To record the purchase of foreign currency by a disbursing officer.
     Comment: This entry should be made by agencies that have their own disbursing authority. Agencies that do not have their own disbursing authority, see USSGL implementation guidance "Accounting for Purchased Foreign Currency," which can be acquired on the USSGL Web site. Agencies that have foreign currency account symbols in the X7000 series, refer to USSGL TCs-C192, C194, C440, D576, and D578.
     Reference: USSGL implementation guidance "Accounting for Purchased Foreign Currency"

     Budgetary Entry
     None

     Proprietary Entry
     Debit 1200 Foreign Currency
     Credit 1190 Other Cash
B141 To record the request from IMF to purchase Special Drawing Rights.
   Comment: For the Department of Treasury use only.
   Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

   Budgetary Entry
   None

   Proprietary Entry
   Debit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
   Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

B142 To record the disbursement of foreign currency by a disbursing officer on behalf of the operating fund.
   Comment: This entry should be made by agencies that have their own disbursing authority. At the time of the
   foreign currency disbursement, the disbursing officer will charge the appropriation of the operating fund that
   requested the disbursement, (see USSGL TC-B110 and the USSGL implementation guidance "Accounting for
   Purchased Foreign Currency"), which can be acquired on the USSGL Web site. Agencies that do not have their own
   disbursing authority also may refer to the implementation guidance mentioned above. Agencies that have foreign
   currency account symbols in the X7000 series, refer to USSGL TCs-C192, C194, C440, D576, and D578.
   Reference: USSGL implementation guidance "Accounting for Purchased Foreign Currency"

   Budgetary Entry
   None

   Proprietary Entry
   Debit 2310 Liability for Advances and Prepayments
   Credit 1200 Foreign Currency

B144 To record the purchase of cash equivalents.
   Comment: For the Department of Treasury use only.
   Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

   Budgetary Entry
   None

   Proprietary Entry
   Debit 1205 Foreign Currency Denominated Equivalent Assets
   Debit 1384 Interest Receivable - Foreign Currency Denominated Assets
   Credit 1209 Uninvested Foreign Currency
   Credit 5311 Interest Revenue - Investments
B146 To record a foreign currency rate intervention.  
**Comment:** For the Department of Treasury use only. Credit USSGL account 1670 if long-term investments are used for interventions.  
**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**  
None

**Proprietary Entry**  
Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt  
Credit 1205 Foreign Currency Denominated Equivalent Assets  
Credit 1670 Foreign Investments

B150 To record a disbursement (not an outlay) from fund balance with Treasury in a Treasury General Account (TGA) to funds held by the public in a non-TGA.  
**Comment:** To return funds held by the public in a non-TGA to fund balance with treasury in a TGA, reverse B150. This transaction does not apply to deposit fund Treasury Account Symbols (TAS). Use USSGL TC- C108 for Deposit Fund TAS. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

**Budgetary Entry**  
None

**Proprietary Entry**  
Debit 1130 Funds Held by the Public  
Credit 1010 Fund Balance With Treasury

B152 To record a purchase of a non-Bureau of Public Debt (BPD) security at par from funds held by the public in a non-Treasury General Account (TGA).  
**Comment:** If this purchase is an immediate reinvestment of the proceeds of a sale of non-BPD securities purchased with funds held by the public in a non-TGA, record a budgetary entry equal to only the gain from that sale. Also post USSGL TC-G124 to record activity for current-year purchases of other assets not recorded as Property, Plant and Equipment. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

**Budgetary Entry**  
Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**  
Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities  
Credit 1130 Funds Held by the Public
B153 To record the purchase of non-federal securities by the Exchange Stabilization Fund at a premium/discount.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1342 Interest Receivable - Investments
Debit 1670 Foreign Investments
Debit 1672 Premium on Foreign Investments
Credit 1209 Uninvested Foreign Currency
Credit 1671 Discount on Foreign Investments
Credit 5311 Interest Revenue - Investments

B154 To record an operating expense or program cost from funds in a non-Treasury General Account (TGA) which results in an outlay.

**Comment:** An agency must have specific legislative authority to hold monies in a non-TGA or non-Bureau of the Public Debt security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 6100 Operating Expenses/Program Costs
Credit 1130 Funds Held by the Public

B160 To record the purchase of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at par value.

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

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1642 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Debit 1644 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 1010 Fund Balance With Treasury
B162 To record the purchase of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a premium.

**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Use budgetary entries for the amount of the premium. Also post USSGL TC-B129 if accrued interest is purchased.

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4273 Interest Collected From Treasury

**Proprietary Entry**
Debit 1642 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Debit 1644 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Debit 1647 Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 1010 Fund Balance With Treasury

B163 To record the purchase of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a discount.

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

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1642 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Debit 1644 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 1010 Fund Balance With Treasury
Credit 1646 Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act

B165 To record the purchase of Federal securities acquired at a premium by a nonfiduciary deposit fund.

**Comment:** Also post USSGL TC-B133 if accrued interest is purchased.

**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 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
B166 To record the purchase of Federal securities acquired at a discount by a nonfiduciary deposit fund.

Comment: Also post USSGL TC-B133 if accrued interest is purchased.

**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

B200 To record the initial receipt of preferred stock and/or common stock warrants as consideration for entering into a liquidity agreement with Government Sponsored Enterprises and/or beneficial interest in a Credit Facility Trust in a Treasury General Fund Receipt Account.

Comment: Also Post USSGL TC-C147. Post this transaction to record the liquidity payment and markup of liquidity preference in a Treasury General Fund Receipt Account.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1650 Preferred Stock in Federal Government Sponsored Enterprise
Debit 1652 Common Stock Warrants in Federal Government Sponsored Enterprise
Credit 5900 Other Revenue

B202 To record the liquidity payment and markup of liquidity preference from the prior year in the program account.

Comment: Also Post USSGL TC-B134

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

**Proprietary Entry**
Debit 2922 Contingent Liabilities - Federal Government Sponsored Enterprise
Credit 1010 Fund Balance With Treasury
B210 To record the payment of remuneration.

Comment: For the Department of Treasury use only. Due to the unique budgetary reporting by the Exchange Stabilization Fund, no outlay is reported.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 4630 Funds Not Available for Commitment/Obligation
Debit 4901 Delivered Orders - Obligations, Unpaid
Credit 4266 Other Actual Business-Type Collections From Non-Federal Sources

Proprietary Entry
Debit 2110 Accounts Payable
Debit 6338 Remuneration Interest
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
B300 - B399 DISBURSEMENTS AND PAYABLES - Commitments/Undelivered Orders/Expended Authority - Unpaid

B302 To record a commitment of unobligated amounts in programs subject to apportionment.

**Comment:** To decrease the commitment, reverse this transaction.

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Credit 4700 Commitments - Programs Subject to Apportionment

**Proprietary Entry**
None

B304 To record a commitment of unobligated balances in programs exempt from apportionment.

**Comment:** To decrease the commitment, reverse this transaction.

**Budgetary Entry**
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4720 Commitments - Programs Exempt From Apportionment

**Proprietary Entry**
None

B306 To record current-year undelivered orders without an advance.

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

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4700 Commitments - Programs Subject to Apportionment
Debit 4720 Commitments - Programs Exempt From Apportionment
Credit 4801 Undelivered Orders - Obligations, Unpaid

**Proprietary Entry**
None
B308 To record current-year undelivered orders with an advance.

Comment: See USSGL TC-B604 for the expense.

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4700 Commitments - Programs Subject to Apportionment
Debit 4720 Commitments - Programs Exempt From Apportionment
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4802 Undelivered Orders - Obligations, Prepaid/Advanced

Proprietary Entry
Debit 1410 Advances and Prepayments
Credit 1010 Fund Balance With Treasury

B309 To record current-year undelivered orders with an advance using a U.S. Debit Card.

Comment: See USSGL TC-B604 for the expense.

Reference: USSGL implementation guidance; U.S. Debit Card Program

Budgetary Entry
Debit 4700 Commitments - Programs Subject to Apportionment
Credit 4802 Undelivered Orders - Obligations, Prepaid/Advanced

Proprietary Entry
Debit 1410 Advances and Prepayments
Credit 1125 U.S. Debit Card Funds

B310 To record a current-year undelivered order without an advance where the commitment is more than the undelivered order for commitments in programs subject to apportionment.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry
Debit 4700 Commitments - Programs Subject to Apportionment
Credit 4610 Allotments - Realized Resources
Credit 4801 Undelivered Orders - Obligations, Unpaid

Proprietary Entry
None
B312  To record a current-year undelivered order without an advance where the commitment is more than the undelivered order for commitments in programs exempt from apportionment.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry
Debit 4720 Commitments - Programs Exempt From Apportionment
   Credit 4620 Unobligated Funds Exempt From Apportionment
   Credit 4801 Undelivered Orders - Obligations, Unpaid

Proprietary Entry
None

B314  To record a current-year undelivered order without an advance where the commitment is less than the undelivered order for commitments in programs subject to apportionment.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4700 Commitments - Programs Subject to Apportionment
   Credit 4801 Undelivered Orders - Obligations, Unpaid

Proprietary Entry
None

B316  To record a current-year undelivered order without an advance where the commitment is less than the undelivered order for commitments in programs exempt from apportionment.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4720 Commitments - Programs Exempt From Apportionment
   Credit 4801 Undelivered Orders - Obligations, Unpaid

Proprietary Entry
None
B400 - B599  DISBURSEMENTS AND PAYABLES - Payables/Accrued Liabilities
To record the delivery of goods or services and to accrue a liability.

**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. Assume a title has been passed when the goods are received. Also post USSGL TCs G120, G122, and G124 to track purchases. For payroll and benefits, see USSGL TC-E102. For "in-process type" accounts, see USSGL TC-D514. Due to the reconciliation of interagency expenses and revenues, agencies first must record all direct costs to a USSGL account 6000 expense series account and then offset those amounts using USSGL account 6610 when the costs are capitalized to the appropriate "in-process type" account. For other payroll related transactions, see USSGL TCs-E104 through E117. Record USSGL account 2190 for grants payable.

### 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 1720 Construction-in-Progress**
- **Debit 1730 Buildings, Improvements, and Renovations**
- **Debit 1740 Other Structures and Facilities**
- **Debit 1750 Equipment**
- **Debit 1820 Leasehold Improvements**
- **Debit 1830 Internal-Use Software**
- **Debit 1832 Internal-Use Software in Development**
- **Debit 1840 Other Natural Resources**
- **Debit 1890 Other General Property, Plant, and Equipment**
- **Debit 1990 Other Assets**
- **Debit 6100 Operating Expenses/Program Costs**
- **Debit 6400 Benefit Expense**
- **Debit 6900 Nonproduction Costs**
  - **Credit 2110 Accounts Payable**
  - **Credit 2130 Contract Holdbacks**
  - **Credit 2190 Other Liabilities With Related Budgetary Obligations**
  - **Credit 2191 Employee Health Care Liability Incurred but Not Reported**
  - **Credit 2210 Accrued Funded Payroll and Leave**
  - **Credit 2211 Withholdings Payable**
  - **Credit 2213 Employer Contributions and Payroll Taxes Payable**
B404  To record a downward adjustment of a current-year unpaid undelivered order.

**Budgetary Entry**
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4610 Allotments - Realized Resources
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
None
B406 To record the delivery of goods and services in the same year the order was placed and to accrue a liability. The current-year expended authority is more than the original obligation.

Comment: If funded by a direct appropriation, also post TC-B134. For payroll and benefits, see USSGL TC-E102. Assume a title has been passed when the goods are received. Also post USSGL TCs G120, G122, and G124 to track purchases. For "in-process type" accounts, see USSGL TC-D514. Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to a USSGL account 6000 expense series account and then offset those amounts using USSGL account 6610 when the costs are capitalized to the appropriate "in-process type" account. For other payroll related transactions, see USSGL TCs-E104 through E117.

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1525 Inventory - Raw Materials
Debit 1527 Inventory - Finished Goods
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1720 Construction-in-Progress
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Debit 1990 Other Assets
Debit 6100 Operating Expenses/Program Costs
Debit 6900 Nonproduction Costs
Credit 2110 Accounts Payable
Credit 2130 Contract Holdbacks
B408  To reclassify payable schedules for disbursements to "in-transit" until the payment schedule is confirmed.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 2110 Accounts Payable
Debit 2112 Accounts Payable for Federal Government Sponsored Enterprise
Debit 2130 Contract Holdbacks
Debit 2160 Entitlement Benefits Due and Payable
Debit 2190 Other Liabilities With Related Budgetary Obligations
Debit 2210 Accrued Funded Payroll and Leave
Debit 2211 Withholdings Payable
Debit 2213 Employer Contributions and Payroll Taxes Payable
Debit 2215 Other Post Employment Benefits Due and Payable
Debit 2940 Capital Lease Liability
Credit 2120 Disbursements in Transit

B410  To record advances and prepayments "in transit" until disbursements are confirmed.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1410 Advances and Prepayments
Credit 2120 Disbursements in Transit

B412  To record an obligation and accounts payable in an unexpired appropriation for a valid bill related to a canceled appropriation.

**Comment**: This transaction is simultaneously posted with USSGL TC-D145. Also post USSGL TC-B134.

**Reference**: USSGL implementation guidance; Canceled Payables

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 6100 Operating Expenses/Program Costs
Credit 2110 Accounts Payable
To record the collecting agency's estimated accrued tax refunds payable and related interest funded by a direct appropriation.

**Comment:** This activity is not related to USSGL TC-B118. Also post USSGL TC-B134.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources"

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
Debit 4510 Apportionments  
Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Debit 4700 Commitments - Programs Subject to Apportionment  
Debit 4720 Commitments - Programs Exempt From Apportionment  
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 5890 Tax Revenue Refunds - Not Otherwise Classified  
Debit 5891 Tax Revenue Refunds - Individual  
Debit 5892 Tax Revenue Refunds - Corporate  
Debit 5893 Tax Revenue Refunds - Unemployment  
Debit 5894 Tax Revenue Refunds - Excise  
Debit 5895 Tax Revenue Refunds - Estate and Gift  
Debit 5896 Tax Revenue Refunds - Customs  
Debit 6330 Other Interest Expenses  
Credit 2110 Accounts Payable  
Credit 2140 Accrued Interest Payable - Not Otherwise Classified  
Credit 2190 Other Liabilities With Related Budgetary Obligations

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

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

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 6310 Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank  
Debit 6320 Interest Expenses on Securities  
Debit 6330 Other Interest Expenses  
Credit 2140 Accrued Interest Payable - Not Otherwise Classified  
Credit 2141 Accrued Interest Payable - Debt
Part 1  Fiscal Year 2013 Reporting

SUPPLEMENT  Section III

U.S. Government Standard General Ledger Account Transactions

B420  To record the liability for cost to be funded in the future.  
**Comment:** Reverse accruals at the beginning of the next accounting period. See USSGL TC-B402 to record currently funded capital lease liability.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6800 Future Funded Expenses  
- Credit 2160 Entitlement Benefits Due and Payable  
- Credit 2170 Subsidy Payable to the Financing Account  
- Credit 2191 Employee Health Care Liability Incurred but Not Reported  
- 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 2660 Actuarial Liabilities for Federal Insurance and Guarantee Programs  
- Credit 2670 Actuarial Liabilities for Treasury-Managed Benefit Programs  
- Credit 2690 Other Actuarial Liabilities  
- Credit 2990 Other Liabilities Without Related Budgetary Obligations  
- Credit 2995 Estimated Cleanup Cost Liability

B422  To record the unfunded FECA liability and unfunded unemployment liability.  
**Comment:** Unfunded FECA liability and unfunded unemployment for Federal employees should be reversed when the funding is received.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6850 Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)  
- Credit 2225 Unfunded FECA Liability  
- Credit 2290 Other Unfunded Employment Related Liability
Part 1  Fiscal Year 2013 Reporting
SUPPLEMENT  Section III
U.S. Government Standard General Ledger
Account Transactions

B424  To record a contingent liability.
Comment: Record USSGL account 6790 when pending litigation related to the Treasury Judgment Fund is not required to be paid back by the agency. Reverse this entry when realization indicates no contingent liability.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 6790 Other Expenses Not Requiring Budgetary Resources
Debit 6800 Future Funded Expenses
Debit 7290 Other Losses
   Credit 2920 Contingent Liabilities
   Credit 2922 Contingent Liabilities - Federal Government Sponsored Enterprise

B425  To record a contingent liability related to a capital transfer.
Comment: Refer to FASAB SFFAS No. 5, "Accounting for Liabilities of the Federal Government," for discussion of contingent liabilities.
Reference: USSGL implementation guidance; Capital Transfers.

Budgetary Entry
None

Proprietary Entry
Debit 5792 Financing Sources To Be Transferred Out - Contingent Liability
   Credit 2923 Contingent Liability for Capital Transfers

B426  To record an increase in actuarial liabilities for benefit plans.
Comment: Reverse this entry for a decrease.
Reference: USSGL implementation guidance; FECA Liability

Budgetary Entry
None

Proprietary Entry
Debit 7600 Changes in Actuarial Liability
   Credit 2650 Actuarial FECA Liability
   Credit 2660 Actuarial Liabilities for Federal Insurance and Guarantee Programs
   Credit 2670 Actuarial Liabilities for Treasury-Managed Benefit Programs
   Credit 2690 Other Actuarial Liabilities
B428 To record the payable to borrowers from sales of foreclosed property with recourse.

**Comment:** Excess of sales proceeds over cost to the Federal Government is paid to borrowers. If funded by a direct appropriation, also post USSGL TC-B134.

**Reference:** USSGL Implementation guidance; Credit Reform Case Study

**Budgetary Entry**
- Debit 4610 Allotments - Realized Resources
- Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
- Debit 1551 Foreclosed Property
- Credit 2110 Accounts Payable

B430 To record the inventory purchased for a resale under historical cost (title was passed).

**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. Also post USSGL TC G122 to track purchases.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
- Debit 4610 Allotments - Realized Resources
- Debit 4620 Unobligated Funds Exempt From Apportionment
  - Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
- Debit 1521 Inventory Purchased for Resale
- Credit 2110 Accounts Payable

B432 To record the fair market value of real and intangible forfeited property.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
- None

**Proprietary Entry**
- Debit 1541 Forfeited Property Held for Sale
  - Credit 2320 Other Deferred Revenue
B434  To record an unclaimed and abandoned item that has met the statutory and/or regulatory requirements for forfeiture.  
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1541 Forfeited Property Held for Sale
Credit 2320 Other Deferred Revenue

B436  To record the funded portion of cleanup costs that was previously estimated.  
Comment: If the cleanup cost is part of an ongoing operation, then the liability associated with the cleanup should be reported as accounts payable. Also post USSGL TC-B134 for appropriations used.
Reference: USSGL implementation guidance; Environmental Cleanup Cost Case Study

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 2995 Estimated Cleanup Cost Liability
Debit 6100 Operating Expenses/Program Costs
Debit 6900 Nonproduction Costs
  Credit 2110 Accounts Payable
  Credit 6800 Future Funded Expenses

B438  To record capital lease liability.  
Comment: If capital lease is with a non-Federal entity, the agency must have sufficient budgetary resources up front to cover the present value of the lease payments discounted using Treasury interest rates. Also post USSGL TC-B134 if funded by a direct appropriation. Also post USSGL TC-G122 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
B440 To record capitalized loan interest payable on Federal Financing Bank (FFB) non-credit reform loans borrowed from Treasury for interest payable amounts previously accrued.

**Comment:** This transaction is recorded by FFB only. See USSGL TC-B418 for the initial accrual and USSGL TC-B113 for the payment of the accrual.

**Reference:** USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

**Budgetary Entry**
None

**Proprietary Entry**
Debit 2140 Accrued Interest Payable - Not Otherwise Classified
Credit 2511 Capitalized Loan Interest Payable - Non-Credit Reform

B444 To record the IMF annual Special Drawing Right assessment accrual.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**
Debit 4630 Funds Not Available for Commitment/Obligation
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 6100 Operating Expenses/Program Costs
Credit 2110 Accounts Payable

B446 To record the IMF Annual Assessment.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**
Debit 4901 Delivered Orders - Obligations, Unpaid
Credit 4266 Other Actual Business-Type Collections From Non-Federal Sources

**Proprietary Entry**
Debit 2110 Accounts Payable
Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
Credit 6100 Operating Expenses/Program Costs
B600 - B699   DISBURSEMENTS AND PAYABLES - Advances and Prepayments

B602   To record revenue received in advance.

   **Budgetary Entry**
   None

   **Proprietary Entry**
   Debit 1010 Fund Balance With Treasury
   Credit 2320 Other Deferred Revenue
To record the current-year expended authority where the undelivered order was prepaid or advanced. The current-year authority is the same as the original order.

**Comment:** See USSGL TC-A710 to see the reimbursable authority and USSGL TC-B308 for the original prepayment. If funded by a direct appropriation, also post USSGL TC-B134. Also post USSGL TCs G120, G122, and G124 to track purchases.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**
Debit 4802 Undelivered Orders - Obligations, Prepaid/Advanced
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1525 Inventory - Raw Materials
Debit 1527 Inventory - Finished Goods
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1720 Construction-in-Progress
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Debit 1990 Other Assets
Debit 6100 Operating Expenses/Program Costs
Debit 6400 Benefit Expense
Debit 6900 Nonproduction Costs
Credit 1410 Advances and Prepayments
B606 To record current-year expended authority using a U.S. Debit Card.
   **Comment:** This transaction is used when an agency issues a U.S. Debit Card to a recipient as a reimbursement or entitlement.
   **Reference:** USSGL implementation guidance; U.S. Debit Card Program

**Budgetary Entry**
Debit 4700 Commitments - Programs Subject to Apportionment
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 6100 Operating Expenses/Program Costs
Credit 1125 U.S. Debit Card Funds

B610 To reduce an unfilled customer order with advance from a prior-year reimbursable while maintaining a resource to support the obligation and outlay.
   **Comment:** The amount in USSGL account 4222 not supported by obligations must be zero on the preclosing trial balance when the TAFS is expiring.
   **Reference:** USSGL implementation guidance; Prior-Year Advances or Other Offsetting Collections Refunded in the Current Year as Obligations and Outlays.

**Budgetary Entry**
Debit 4253 Prior-Year Unfilled Customer Orders With Advance - Refunds Paid
Credit 4222 Unfilled Customer Orders With Advance

**Proprietary Entry**
None
C100 - C399 COLLECTIONS AND RECEIVABLES - Receipts

C101 To record the transfer of recognized subsidy from the program fund to the financing fund.

Reference: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide

Budgetary Entry
Debit 4221 Unfilled Customer Orders Without Advance
Credit 4070 Anticipated Collections From Federal Sources

Proprietary Entry
None

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

Budgetary Entry
None

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

C103 To record the collection of subsidy costs in the financing account.

Reference: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide

Budgetary Entry
Debit 4271 Actual Program Fund Subsidy Collected
Credit 4070 Anticipated Collections From Federal Sources
Credit 4221 Unfilled Customer Orders Without Advance

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1389 Allowance for Subsidy - Loans - Troubled Assets Relief Program
Credit 1399 Allowance for Subsidy
Credit 2180 Loan Guarantee Liability
C106 To record the collection of reestimated subsidy in the financing account.

**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Also post TC-A120 to record allotment of authority not previously anticipated.

**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**
Debit 4271 Actual Program Fund Subsidy Collected
Credit 4070 Anticipated Collections From Federal Sources
Credit 4450 Unapportioned Authority

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable

C107 To record the receipt of previously anticipated collections for loans related to the Troubled Asset Relief Program.

**Comment:** See USSGL TC-C108 for unidentified collections. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**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 4266 Other Actual Business-Type Collections From Non-Federal Sources
Debit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources
Debit 4273 Interest Collected From Treasury
Debit 4276 Actual Collections From Financing Fund
Debit 4277 Other Actual Collections - Federal
  Credit 4060 Anticipated Collections From Non-Federal Sources

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
  Credit 1380 Loans Receivable - Troubled Assets Relief Program
  Credit 1381 Interest Receivable - Loans - Troubled Assets Relief Program
  Credit 1389 Allowance for Subsidy - Loans - Troubled Assets Relief Program
  Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
C108 To record collections in nonfiduciary deposit funds.

**Comment:** Interest income that was not previously accrued from investments held by nonfiduciary deposit funds should also be recorded in this transaction.

**Reference:** USSGL implementation guidance; Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 1190 Other Cash
Credit 2400 Liability for Nonfiduciary Deposit Funds and Undeposited Collections
To record the receipt of previously anticipated collections.

**Comment:** See USSGL TC-C108 for unidentified collections. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. See USSGL TCs-A710, A712, A714, and C186 for reimbursable agreement transactions. See USSGL TC-C156 for the collection of interest receivable from securities held by a nonfiduciary deposit fund. Fiduciary deposit funds would not record a budgetary entry.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**
Debit 4260 Actual Collections of "governmental-type" Fees
Debit 4261 Actual Collections of Business-Type Fees
Debit 4262 Actual Collections of Loan Principal
Debit 4263 Actual Collections of Loan Interest
Debit 4264 Actual Collections of Rent
Debit 4265 Actual Collections From Sale of Foreclosed Property
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Debit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources
Debit 4273 Interest Collected From Treasury
Debit 4276 Actual Collections From Financing Fund
Debit 4277 Other Actual Collections - Federal
   Credit 4060 Anticipated Collections From Non-Federal Sources
   Credit 4070 Anticipated Collections From Federal Sources

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
   Credit 1310 Accounts Receivable
   Credit 1320 Funded Employment Benefit Contributions Receivable
   Credit 1340 Interest Receivable - Not Otherwise Classified
   Credit 1341 Interest Receivable - Loans
   Credit 1342 Interest Receivable - Investments
   Credit 1343 Interest Receivable - Taxes
   Credit 1350 Loans Receivable
   Credit 1360 Penalties and Fines Receivable - Not Otherwise Classified
   Credit 1361 Penalties and Fines Receivable - Loans
   Credit 1363 Penalties and Fines Receivable - Taxes
   Credit 1370 Administrative Fees Receivable - Not Otherwise Classified
   Credit 1371 Administrative Fees Receivable - Loans
   Credit 1373 Administrative Fees Receivable - Taxes
   Credit 1399 Allowance for Subsidy
   Credit 1551 Foreclosed Property
   Credit 5100 Revenue From Goods Sold
   Credit 5200 Revenue From Services Provided
   Credit 5310 Interest Revenue - Other
   Credit 5311 Interest Revenue - Investments
   Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
   Credit 5320 Penalties and Fines Revenue
   Credit 5325 Administrative Fees Revenue
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Credit 5400 Funded Benefit Program Revenue
Credit 5500 Insurance and Guarantee Premium Revenue
Credit 5750 Expenditure Financing Sources - Transfers-In
Credit 5900 Other Revenue

C110 To reclassify collections to liquidate prior-year deficiency.
Reference: USSGL implementation guidance; Spending Authority From Offsetting Collections Applied to Liquidate a Deficiency

Budgetary Entry
Debit 4212 Liquidation of Deficiency - Offsetting Collections
  Credit 4260 Actual Collections of "governmental-type" Fees
  Credit 4261 Actual Collections of Business-Type Fees
  Credit 4266 Other Actual Business-Type Collections From Non-Federal Sources
  Credit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources
  Credit 4277 Other Actual Collections - Federal

Proprietary Entry
None

C111 To record collections in clearing account Treasury Account Symbols (TAS).
Reference: USSGL implementation guidance; Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
  Credit 2410 Liability for Clearing Accounts

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-B308 for application of an advance. This transaction is also applicable to credit card rebates.

Budgetary Entry
Debit 4802 Undelivered Orders - Obligations, Prepaid/Advanced
  Credit 4610 Allotments - Realized Resources
  Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
  Credit 1410 Advances and Prepayments
C113 To record receipt of coupon payment and interest collection on non-federal securities.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4630 Funds Not Available for Commitment/Obligation

**Proprietary Entry**
Debit 1209 Uninvested Foreign Currency
Debit 1670 Foreign Investments
Credit 1342 Interest Receivable - Investments

C114 To record unearned revenue collected in advance and deposited to a trust or special fund receipt account.

**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Budgetary Entry**
Debit 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 2320 Other Deferred Revenue

C115 To record interest payments received from ESF foreign currency investments for Time Deposits, Overnight Deposits, and Reverse Repurchase Agreements.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4630 Funds Not Available for Commitment/Obligation

**Proprietary Entry**
Debit 1205 Foreign Currency Denominated Equivalent Assets
Credit 1205 Foreign Currency Denominated Equivalent Assets
Credit 1384 Interest Receivable - Foreign Currency Denominated Assets
C116  To record in the financing fund unearned fees collected for undisbursed loans.

Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Reference: USSGL implementation guidance; Credit Reform Case Study

Budgetary Entry
Debit 4261 Actual Collections of Business-Type Fees
Credit 4060 Anticipated Collections From Non-Federal Sources

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 2320 Other Deferred Revenue

C117  To record in the financing fund fees collected when loans are disbursed.

Comment: Fees are earned by loan guarantees when the third party disburses.

Reference: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide

Budgetary Entry
Debit 4261 Actual Collections of Business-Type Fees
Credit 4060 Anticipated Collections From Non-Federal Sources

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 2180 Loan Guarantee Liability

C118  To record in the financing fund fees earned when loans are disbursed.

Comment: For loan guarantees, fees are earned when the third party disburses.

Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry
None

Proprietary Entry
Debit 2320 Other Deferred Revenue
Credit 1389 Allowance for Subsidy - Loans - Troubled Assets Relief Program
Credit 1399 Allowance for Subsidy
Credit 2180 Loan Guarantee Liability
C119  To record the receipt of remuneration.
   **Comment:** For the Department of Treasury use only.
   **Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

   **Budgetary Entry**
   Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
   Credit 4630 Funds Not Available for Commitment/Obligation

   **Proprietary Entry**
   Debit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
   Credit 5790 Other Financing Sources

C120  To record the maturity of Federal securities acquired at par value by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.
   **Comment:** See USSGL TC-A195, TC-C109 or TC-C140 to record the collection of interest received on the maturity. See USSGL TC-C121 to record the maturity of securities acquired at par value by a nonfiduciary deposit fund.
   **Reference:** USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

   **Budgetary Entry**
   None

   **Proprietary Entry**
   Debit 1010 Fund Balance With Treasury
   Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
   Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

C121  To record the maturity of securities acquired at par value by a nonfiduciary deposit fund.
   **Comment:** See USSGL TC-C156 to record the collection of interest received on the maturity.

   **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 by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

Comment: Prior to maturity, an entry is made to complete the amortization of the premium. See USSGL TC-A195, TC-C109 or TC-C140 to record the collection of interest received on the maturity. See USSGL TC-C123 for recording the maturity of securities acquired at a premium by a nonfiduciary deposit fund.

Reference: USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities

C123  To record the maturity of securities acquired at a premium by a nonfiduciary deposit fund.

Comment: See USSGL TC-C156 to record the collection of interest received on the maturity.

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
C124 To record the maturity of Federal securities acquired at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

**Comment:** Prior to maturity an entry is made to complete the amortization of a discount. The budgetary entry shows the purchase discount is realized as a budgetary resource when the security matures. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds credit USSGL account 4070 and special and trust funds credit USSGL account 4120. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-A195, TC-C109 or TC-C140 to record the collection of interest received on the maturity. See USSGL TC-C125 for securities acquired at a discount by nonfiduciary deposit fund that matured.

**Reference:** USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

**Budgetary Entry**
Debit 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Debit 4273 Interest Collected From Treasury
  Credit 4070 Anticipated Collections From Federal Sources
  Credit 4120 Anticipated Indefinite Appropriations
  Credit 4394 Receipts Unavailable for Obligation Upon Collection
  Credit 4450 Unapportioned Authority
  Credit 4510 Apportionments
  Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
  Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
  Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
  Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
  Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
C125  To record the maturity of Federal securities acquired at a discount in a nonfiduciary deposit fund.

**Comment:** See USSGL TC-C156 to record the collection of interest received on the maturity. See USSGL TC-C128 to record the maturity of a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Public Debt

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 1010 Fund Balance With Treasury
- Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
- Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
  - Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
  - Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
  - Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
  - Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

C126  To record maturity and reversing interest accrual for Exchange Stabilization Fund investments.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**
- Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
- Credit 4630 Funds Not Available for Commitment/Obligation

**Proprietary Entry**
- Debit 1209 Uninvested Foreign Currency
  - Credit 1205 Foreign Currency Denominated Equivalent Assets
  - Credit 1342 Interest Receivable - Investments
  - Credit 1384 Interest Receivable - Foreign Currency Denominated Assets
  - Credit 1670 Foreign Investments

C127  To record the maturity of non-federal Exchange Stabilization Fund securities (long-term bonds) sold at a PAR and receive a coupon payment.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**
- Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
- Credit 4630 Funds Not Available for Commitment/Obligation

**Proprietary Entry**
- Debit 1209 Uninvested Foreign Currency
  - Credit 1342 Interest Receivable - Investments
  - Credit 1670 Foreign Investments
C128  To record the maturity of a U.S. Treasury Zero Coupon Bond by a Treasury Appropriation Fund Symbol (TAFS)

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1630 Investments in U.S. Treasury ZeroCoupon Bonds Issued by the Bureau of the Public Debt
Credit 1633 Amortization of Discount on U.S. Treasury ZeroCoupon Bonds Issued by the Bureau of the Public Debt

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

**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. This transaction is also applicable to credit card rebates.

**Reference:** For refunds receivable, see the USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

**Budgetary Entry**
Debit 4872 Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4450 Unapportioned Authority
Credit 4650 Allotments - Expired Authority

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable
Credit 1410 Advances and Prepayments
To record the refunds collected, a downward adjustment to prior-year paid delivered orders, for assets purchased and expenses incurred in a prior year that create budgetary resources. These refunds were not previously accrued as receivables.

**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Reverse USSGL TC-B134 for direct appropriations. Reverse USSGL TCs G120, G122, and G124 to track purchases. This transaction is also applicable to credit card rebates.

**Budgetary Entry**
Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
- Credit 4060 Anticipated Collections From Non-Federal Sources
- Credit 4070 Anticipated Collections From Federal Sources
- Credit 4450 Unapportioned Authority
- Credit 4620 Unobligated Funds Exempt From Apportionment
- Credit 4650 Allotments - Expired Authority

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
- Credit 1511 Operating Materials and Supplies Held for Use
- Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
- Credit 1521 Inventory Purchased for Resale
- Credit 1522 Inventory Held in Reserve for Future Sale
- Credit 1525 Inventory - Raw Materials
- Credit 1526 Inventory - Work-in-Process
- Credit 1527 Inventory - Finished Goods
- Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
- Credit 1571 Stockpile Materials Held in Reserve
- Credit 1572 Stockpile Materials Held for Sale
- Credit 1591 Other Related Property
- Credit 1711 Land and Land Rights
- Credit 1712 Improvements to Land
- Credit 1720 Construction-in-Progress
- Credit 1730 Buildings, Improvements, and Renovations
- Credit 1740 Other Structures and Facilities
- Credit 1750 Equipment
- Credit 1810 Assets Under Capital Lease
- Credit 1820 Leasehold Improvements
- Credit 1830 Internal-Use Software
- Credit 1832 Internal-Use Software in Development
- Credit 1840 Other Natural Resources
- Credit 1890 Other General Property, Plant, and Equipment
- Credit 1990 Other Assets
- Credit 6100 Operating Expenses/Program Costs
- Credit 6400 Benefit Expense
- Credit 6500 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. Reverse USSGL TCs G120, G122, and G124 to adjust tracked purchases. This transaction is also applicable to credit card rebates.

**Budgetary Entry**
Debit 4902 Delivered Orders - Obligations, Paid
Credit 4610 Allotments - Realized Resources
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1522 Inventory Held in Reserve for Future Sale
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1840 Other Natural Resources
Credit 1890 Other General Property, Plant, and Equipment
Credit 1990 Other Assets
Credit 6100 Operating Expenses/Program Costs
Credit 6500 Cost of Goods Sold
Credit 6900 Nonproduction Costs
C136 To record the collection of receivables for assets purchased or expenses incurred in a prior year that create budgetary resources when collected.

**Comment:** USSGL TC-C414 records the refund receivable. Reverse USSGL TC-B134 for direct appropriations. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Reverse USSGL TCs G120, G122, and G124 to adjust tracked purchases. Also post USSGL TC-D582 to reclassify the reduction of an expense from unfunded to funded.

**Reference:** For refunds receivable, see the USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

**Budgetary Entry**
Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4070 Anticipated Collections From Federal Sources
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment
Credit 4650 Allotments - Expired Authority

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable

C137 To record the restitution of the imprest fund loss.

**Comment:** Reverse USSGL TC-B134 for direct appropriations.

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

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 1310 Accounts Receivable
Credit 7290 Other Losses
C138 To record the collection of refunds receivable for assets purchased or expenses incurred in the current year that create budgetary resources when collected.

**Comment:** See USSGL TC-C414 for the accrued receivable. Reverse USSGL TC-B134 for direct appropriations and USSGL TCs G120, G122, and G124 to adjust tracked purchases. Also post USSGL TC-D582 to reclassify the reduction of an expense from unfunded to funded. This transaction is also applicable to credit card rebates.

**Budgetary Entry**
Debit 4902 Delivered Orders - Obligations, Paid  
Credit 4610 Allotments - Realized Resources  
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury  
Credit 1310 Accounts Receivable

C139 To record the deduction of an employee's pay for reimbursement of Federal Employees Health Benefits paid by the employer while the employee was in a leave without pay status.

**Comment:** Also post USSGL TC-D582 to reclassify the reduction of expenses from unfunded to funded. Reverse USSGL TC-B134.

**Reference:** USSGL guidance; Federal Employee Health Benefit/Leave Without Pay Status.

**Budgetary Entry**
Debit 4902 Delivered Orders - Obligations, Paid  
Credit 4610 Allotments - Realized Resources  
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury  
Credit 1310 Accounts Receivable

C140 To record the collection of receivables from Federal sources other than for reimbursables, non-revolving trust and special funds, custodial activity, and interest on Treasury securities.

**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 - Not Otherwise Classified  
Credit 1341 Interest Receivable - Loans  
Credit 1342 Interest Receivable - Investments  
Credit 1343 Interest Receivable - Taxes
C141 To record a collection of non-Federal revenue reported on the Statement of Custodial Activity or on the custodial footnote that is deposited into a General Fund receipt account.

**Comment:** Also post USSGLs TC-C142. See TC-C143 if previously accrued. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources"  

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
- Credit 5310 Interest Revenue - Other
- Credit 5311 Interest Revenue - Investments
- Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
- Credit 5320 Penalties and Fines Revenue
- Credit 5325 Administrative Fees Revenue
- Credit 5600 Donated Revenue - Financial Resources
- Credit 5800 Tax Revenue Collected - Not Otherwise Classified
- Credit 5801 Tax Revenue Collected - Individual
- Credit 5802 Tax Revenue Collected - Corporate
- Credit 5803 Tax Revenue Collected - Unemployment
- Credit 5804 Tax Revenue Collected - Excise
- Credit 5805 Tax Revenue Collected - Estate and Gift
- Credit 5806 Tax Revenue Collected - Customs
- Credit 5900 Other Revenue
- Credit 5923 Valuation Change in Investments - Beneficial Interest in Trust

C142 To record a contra-revenue in the amount of revenue collected for others and to establish a custodial liability.

**Comment:** To record revenue, see USSGL TC-C141. To reduce the custodial liability for amounts transferred out, see USSGL TC-A210.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 5990 Collections for Others - Statement of Custodial Activity
- 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:** If a collection is reported on the Statement of Custodial Activity or the custodial footnote, also post USSGL TCs-D584 and D586 (if related to tax revenue); If a collection is not reported on the Statement of Custodial Activity nor on the custodial footnote, also post USSGL TC-D585; If a collection was not previously accrued, see USSGL TCs-C141 or C147; See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
   Credit 1310 Accounts Receivable
   Credit 1325 Taxes Receivable
   Credit 1340 Interest Receivable - Not Otherwise Classified
   Credit 1341 Interest Receivable - Loans
   Credit 1342 Interest Receivable - Investments
   Credit 1343 Interest Receivable - Taxes
   Credit 1360 Penalties and Fines Receivable - Not Otherwise Classified
   Credit 1363 Penalties and Fines Receivable - Taxes
   Credit 1370 Administrative Fees Receivable - Not Otherwise Classified
   Credit 1371 Administrative Fees Receivable - Loans
   Credit 1373 Administrative Fees Receivable - Taxes
   Credit 1381 Interest Receivable - Loans - Troubled Assets Relief Program

C144 To record undeposited collections.

**Comment:** Reverse entry upon disposition of undeposited collections.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1110 Undeposited Collections
   Credit 2400 Liability for Nonfiduciary Deposit Funds and Undeposited Collections
C145  To record the collection of revenue or other financing sources that were not previously accrued into a General Fund receipt account. These collections are not reported on the Statement of Custodial Activity

**Comment:** Also post USSGL TC-C147. For the transfer-in of nonbudgetary fund balance to other Federal entities without reimbursements, see USSGL TC-C155. For custodial collections reported on the Statement of Custodial Activity or on the custodial footnote, see USSGL TC-C141. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

**Reference:** USSGL implementation guidance; General Fund Receipt Account Guide

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
- 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 5314 Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act
- Credit 5325 Administrative Fees Revenue
- Credit 5790 Other Financing Sources
- Credit 5795 Seigniorage
- Credit 5900 Other Revenue

C146  To record the collection of previously accrued receivables in a Treasury general fund receipt account.

**Comment:** Also post D585. For collection of custodial receivable in a Treasury general fund receipt account, see USSGL TC-C143.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
- Credit 1310 Accounts Receivable
- Credit 1340 Interest Receivable - Not Otherwise Classified
- Credit 1341 Interest Receivable - Loans
- Credit 1342 Interest Receivable - Investments
- Credit 1343 Interest Receivable - Taxes
- Credit 1344 Interest Receivable on Special Drawing Rights
- Credit 1360 Penalties and Fines Receivable - Not Otherwise Classified
- Credit 1361 Penalties and Fines Receivable - Loans
- Credit 1363 Penalties and Fines Receivable - Taxes
- Credit 1370 Administrative Fees Receivable - Not Otherwise Classified
- Credit 1371 Administrative Fees Receivable - Loans
- Credit 1373 Administrative Fees Receivable - Taxes
C147  To record an offset for amounts collected for others and to establish a liability for non-entity assets that are not reported on the Statement of Custodial Activity or on the custodial footnote.

**Comment:** To record contra-custodial revenue reported on the Statement of Custodial Activity or on the custodial footnote and to establish custodial liability, see transaction USSGL TC-C142. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

**Reference:** USSGL implementation guidance; General Fund Receipt Account Guide

**Budgetary Entry**
None

**Proprietary Entry**
Debit 5993 Offset to Non-Entity Collections - Statement of Changes in Net Position
Credit 2985 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity

C148  To record the payback of a bridge loan.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4630 Funds Not Available for Commitment/Obligation

**Proprietary Entry**
Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1350 Loans Receivable
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

C149  To record the collection of loans receivable by the Bureau of the Public Debt and deposit directly into a Treasury Account Symbol that does not have budget authority.

**Comment:** Also post USSGL TC–F124 and/or TC–F125 to close USSGL account 2985. Record USSGL account 7212 when there is a loss on the repayment.

**Reference:** USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 7212 Losses on Disposition of Borrowings
Credit 1350 Loans Receivable
C150  To record the receipt of other cash and noncash monetary assets.
Comment: See USSGL TC-C108.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1190 Other Cash
Debit 1193 International Monetary Fund Assets - Reserve Position
Debit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
Debit 1195 Other Monetary Assets
Credit 2990 Other Liabilities Without Related Budgetary Obligations

C151  To record the collection of capitalized loan interest receivable by the Bureau of the Public Debt and deposit directly into a Treasury Account Symbol that does not have budget authority.
Comment: See USSGL TC-C444 for the establishment of the capitalized loan interest receivable. Also post USSGL TC–F124 to close USSGL account 2985.
Reference: USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1351 Capitalized Loan Interest Receivable - Non-Credit Reform

C153  To record the collection of loans receivable, accounted for under the provisions of the Federal Credit Reform Act, by the Bureau of the Public Debt and deposit directly into a Treasury Account Symbol that does not have budget authority.
Comment: Also post USSGL TC–F124 and/or TC–F125 to close USSGL account 2985. Record USSGL account 7212 when there is a loss on the repayment.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 7212 Losses on Disposition of Borrowings
Credit 1380 Loans Receivable - Troubled Assets Relief Program
C154  To record the collections of unaccrued interest on loans from non-Federal sources.

**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Budgetary Entry**
Debit 4263 Actual Collections of Loan Interest  
Credit 4060 Anticipated Collections From Non-Federal Sources

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury  
Credit 5310 Interest Revenue - Other  
Credit 5311 Interest Revenue - Investments  
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

C155  To record the transfer-in of nonbudgetary fund balance to other Federal entities without reimbursements.

**Comment:** See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

**Reference:** USSGL implementation guidance; General Fund Receipt Account Guide

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury  
Credit 5775 Nonbudgetary Financing Sources Transferred In

C156  To record the collection of interest receivable from securities held by a nonfiduciary deposit fund.

**Comment:** See USSGL TC-C108 for the collection of interest income that was not previously accrued in a nonfiduciary deposit fund.

**Reference:** USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury  
Credit 1342 Interest Receivable - Investments
C157  To record the capitalization of interest on Exchange Stabilization Fund foreign currency investments.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry
Debit 1205 Foreign Currency Denominated Equivalent Assets
Credit 1384 Interest Receivable - Foreign Currency Denominated Assets

C158  To record cash donations collected in an expenditure account, as allowed by law.
Comment: See USSGL TC-C402 for cash donations. See TC-C192 for foreign currency donations that are not budgetary resources. See USSGL TC-A186 for revenue to available trust and special funds.

Budgetary Entry
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5600 Donated Revenue - Financial Resources

C161  To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.
Comment: Use only for pre-Credit Reform.
Reference: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

Budgetary Entry
None

Proprietary Entry
Debit 1551 Foreclosed Property
Debit 7210 Losses on Disposition of Assets - Other
Credit 1340 Interest Receivable - Not Otherwise Classified
Credit 1341 Interest Receivable - Loans
Credit 1350 Loans Receivable
Credit 7110 Gains on Disposition of Assets - Other
C162  To record an adjustment to loans and interest receivable based on acquired collateral property with recourse.

**Comment:** This transaction does not include bad debt.

**Reference:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1551 Foreclosed Property
   Credit 1340 Interest Receivable - Not Otherwise Classified
   Credit 1341 Interest Receivable - Loans
   Credit 1350 Loans Receivable

C163  To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.

**Comment:** Use only for post-Credit Reform.

**Reference:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1399 Allowance for Subsidy
Debit 1551 Foreclosed Property
   Credit 1010 Fund Balance With Treasury
   Credit 1340 Interest Receivable - Not Otherwise Classified
   Credit 1341 Interest Receivable - Loans
   Credit 1350 Loans Receivable
   Credit 1399 Allowance for Subsidy
C164 To record non-cash assets donated by the public.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1525 Inventory - Raw Materials
Debit 1527 Inventory - Finished Goods
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Credit 5610 Donated Revenue - Nonfinancial Resources

C166 To record a monetary instrument, including undeposited seized cash.

**Comment:** When seized cash is deposited, see USSGL TC-D586.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1531 Seized Monetary Instruments
Credit 2990 Other Liabilities Without Related Budgetary Obligations

C170 To record the reclassification of seized monetary instruments from undeposited (recorded in USSGL account 1531) to deposited.

**Comment:** Agencies must use all the USSGL accounts indicated in transaction. Each debit and credit must be in the same amount.

**Reference:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1532 Seized Cash Deposited
Debit 2990 Other Liabilities Without Related Budgetary Obligations
Credit 1531 Seized Monetary Instruments
Credit 2400 Liability for Nonfiduciary Deposit Funds and Undeposited Collections
C172  To record a revenue for forfeited cash deposited to the forfeiture fund.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
Debit 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5640 Forfeiture Revenue - Cash and Cash Equivalents

C174  To record undeposited cash that was forfeited.

**Comment:** Reverse USSGL TC-C166.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1110 Undeposited Collections
Credit 5640 Forfeiture Revenue - Cash and Cash Equivalents

C176  To record cash deposited after forfeiture.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
Debit 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1110 Undeposited Collections
C178 To record the transfer of the title of an asset to the Federal Government for a settlement of tax liability from the taxpayer.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1541 Forfeited Property Held for Sale  
Credit 1310 Accounts Receivable

C180 To record satisfaction of a loan by surrender of a borrower's title to collateral of commodity.  
**Comment:** Commodities are valued at net realizable value. The difference between the commodities received and the outstanding loan is charged to the allowance.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1359 Allowance for Loss on Loans Receivable  
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs  
Credit 1350 Loans Receivable

C182 To record a collection of an advance for an unfilled customer order.  
**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Record USSGL account 4210 if unfilled customer orders were not previously anticipated.  
**Reference:** USSGL implementation guidance; Prior-Year Advances or Other Offsetting Collections Refunded in the Current Year as Obligations and Outlays

**Budgetary Entry**
Debit 4222 Unfilled Customer Orders With Advance  
Credit 4210 Anticipated Reimbursements and Other Income  
Credit 4221 Unfilled Customer Orders Without Advance

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury  
Credit 2310 Liability for Advances and Prepayments
C185  To record collection of FECA receivables by the Department of Labor.

Comment: None
Reference: None

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 1320 Funded Employment Benefit Contributions Receivable

C186  To record the collection of receivables in the performing agency for reimbursable services.
Reference: USSGL implementation guidance; USSGL Reimbursable Accounting Guide

Budgetary Entry
Debit 4252 Reimbursements and Other Income Earned - Collected
Credit 4251 Reimbursements and Other Income Earned - Receivable

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable

C188  To record the collection of revenue into unavailable special fund receipt accounts.
Comment: See USSGL TCs-A183 and A184 for appropriation of receipts from an unavailable special fund receipt account to a special fund expenditure account.
Reference: USSGL implementation guidance; Unavailable Special Fund Receipt Account Transfers

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5200 Revenue From Services Provided
Credit 5310 Interest Revenue - Other
Credit 5311 Interest Revenue - Investments
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Credit 5320 Penalties and Fines Revenue
Credit 5325 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-A510 for nonexchange expenditure transfers-in.

**Reference:** USSGL implementation guidance; Trust Fund Guide

**Budgetary Entry**
Debit 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5200 Revenue From Services Provided
Credit 5400 Funded Benefit Program Revenue

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

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

**Reference:** USSGL implementation guidance; Accounting for X7000 Accounts

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1200 Foreign Currency
Credit 5600 Donated Revenue - Financial Resources

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

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

**Reference:** USSGL implementation guidance; Accounting for X7000 Accounts

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1200 Foreign Currency
Debit 7290 Other Losses
Credit 1310 Accounts Receivable
C196 To record a capital transfer received in a General Fund Receipt Account.

**Comment:** When a receivable was previously established, credit USSGL account 1925 and also post USSGL TC-D585. When no receivable was previously established, credit USSGL account 5756 and also post TC-C147. See USSGL TC-E516 for previously recorded receivables.

**Reference:** USSGL implementation guidance; Capital Transfers.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1925 Capital Transfers Receivable
Credit 5756 Nonexpenditure Financing Sources - Transfers-In - Capital Transfers

C200 To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at par value.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1642 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 1644 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act

C202 To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a premium.

**Comment:** At maturity an entry is made to complete the amortization of a premium. Refer to USSGL TC-E121 for the amortization transaction.

**Budgetary Entry**
None

**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
Credit 1642 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 1644 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 1647 Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act
C204 To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a discount.

**Comment:** At maturity an entry is made to complete the amortization of a discount. Refer to USSGL TC-E121 for the amortization transaction. The budgetary entry shows the purchase discount is realized as a budgetary resource when the security matures. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Reference:** None

**Budgetary Entry**
Debit 4273 Interest Collected From Treasury  
Credit 4450 Unapportioned Authority  
Credit 4510 Apportionments  
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury  
Debit 1646 Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act  
Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities  
Credit 1642 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act  
Credit 1644 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
C400 - C599  COLLECTIONS AND RECEIVABLES - Receivables/Accrued Revenue

C402  To record an accrual of revenue reported on the Statement of Custodial Activity or on the custodial footnote that is collected by an agency to be deposited directly into a General Fund receipt account.

Comment: Also post USSGL TC-C404. For amounts deposited into a General Fund receipt account but not reported on the Statement of Custodial Activity or on the custodial footnote, see USSGL TC-C420. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

Reference: USSGL implementation guidance; Miscellaneous Receipts; General Fund Receipt Account Guide

Budgetary Entry
None

Proprietary Entry
Debit 1310 Accounts Receivable
Debit 1325 Taxes Receivable
Debit 1340 Interest Receivable - Not Otherwise Classified
Debit 1341 Interest Receivable - Loans
Debit 1342 Interest Receivable - Investments
Debit 1343 Interest Receivable - Taxes
Debit 1360 Penalties and Fines Receivable - Not Otherwise Classified
Debit 1361 Penalties and Fines Receivable - Loans
Debit 1363 Penalties and Fines Receivable - Taxes
Debit 1370 Administrative Fees Receivable - Not Otherwise Classified
Debit 1371 Administrative Fees Receivable - Loans
Debit 1373 Administrative Fees Receivable - Taxes
   Credit 5310 Interest Revenue - Other
   Credit 5311 Interest Revenue - Investments
   Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
   Credit 5320 Penalties and Fines Revenue
   Credit 5325 Administrative Fees Revenue
   Credit 5600 Donated Revenue - Financial Resources
   Credit 5820 Tax Revenue Accrual Adjustment - Not Otherwise Classified
   Credit 5821 Tax Revenue Accrual Adjustment - Individual
   Credit 5822 Tax Revenue Accrual Adjustment - Corporate
   Credit 5823 Tax Revenue Accrual Adjustment - Unemployment
   Credit 5824 Tax Revenue Accrual Adjustment - Excise
   Credit 5825 Tax Revenue Accrual Adjustment - Estate and Gift
   Credit 5826 Tax Revenue Accrual Adjustment - Customs
   Credit 5900 Other Revenue
C403  To record a receivable for Old IMF Quota Payments.

**Comment:** For the Department of Treasury use only. Also post C405

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1310 Accounts Receivable
Credit 5750 Expenditure Financing Sources - Transfers-In

C404  To record contra-revenue in the amount of revenue accrued and establish a custodial liability.

**Comment:** Also post USSGL TC-C402.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 5991 Accrued Collections for Others - Statement of Custodial Activity
Credit 2980 Custodial Liability

C405  To record offset for the amount accrued in a General Fund receipt account and to establish a liability for non-entity assets that are not reported on the Statement of Custodial Activity or on the custodial footnote.

**Comment:** To record accrued contra revenue that is reported on the Statement of Custodial Activity or on the custodial footnote and to establish custodial liability, see transaction USSGL TC-C404. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

**Reference:** USSGL implementation guidance; General Fund Receipt Account Guide

**Budgetary Entry**
None

**Proprietary Entry**
Debit 5994 Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position
Credit 2985 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity

C406  To record receivables for amounts advanced from the financing fund or liquidating fund to cover escrow funds.

**Comment:** Applicable to guaranteed loans

**Reference:** USSGL implementation guidance; Credit Reform Case Studies

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

**Proprietary Entry**
Debit 1310 Accounts Receivable
Credit 1010 Fund Balance With Treasury
C408  To record in the financing fund the disbursement of loans.
   **Comment:** Also post USSGL TC-B134 if funded by a direct appropriation.
   **Reference:** USSGL implementation guidance; Credit Reform Case Studies

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

   **Proprietary Entry**
   Debit 1350 Loans Receivable
   Debit 1380 Loans Receivable - Troubled Assets Relief Program
   Credit 1010 Fund Balance With Treasury

C409  To record the reclassification of interest capitalized on a loan.
   **Reference:** Direct Loan Credit Reform Guidance

   **Budgetary Entry**
   None

   **Proprietary Entry**
   Debit 1350 Loans Receivable
   Credit 1341 Interest Receivable - Loans

C412  To record accrued receivables for modified direct loans moving from the liquidating fund to the financing fund account.
   **Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
   **Reference:** USSGL implementation guidance; Credit Reform Case Studies

   **Budgetary Entry**
   Debit 4285 Receivable From the Liquidating Fund
   Credit 4070 Anticipated Collections From Federal Sources

   **Proprietary Entry**
   Debit 1310 Accounts Receivable
   Credit 1399 Allowance for Subsidy
C414 To record refund receivables, a downward adjustment to prior-year paid delivered orders, from non-Federal sources for assets or expenses that do not create budgetary resources until collected.

*Comment*: USSGL TC-C136 records the collection. USSGL account 6790 includes, but is not limited to, vendor overpayments and benefit overpayments. This transaction is also applicable to credit card rebates.

**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
C415 To record a receivable for new IMF Quota Payments under Credit Reform.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit 4287 Other Federal Receivables  
Credit 4070 Anticipated Collections From Federal Sources

**Proprietary Entry**

Debit 1310 Accounts Receivable  
Credit 5750 Expenditure Financing Sources - Transfers-In

C416 To record accrued revenue from Federal sources other than for reimbursables, non-revolving trust and special funds, custodial activity and interest on Treasury securities.

**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Budgetary Entry**

Debit 4283 Interest Receivable From Treasury  
Debit 4287 Other Federal Receivables  
Credit 4070 Anticipated Collections From Federal Sources

**Proprietary Entry**

Debit 1310 Accounts Receivable  
Debit 1320 Funded Employment Benefit Contributions Receivable  
Debit 1340 Interest Receivable - Not Otherwise Classified  
Debit 1341 Interest Receivable - Loans  
Debit 1342 Interest Receivable - Investments  
Debit 1343 Interest Receivable - Taxes  
Debit 1360 Penalties and Fines Receivable - Not Otherwise Classified  
Debit 1361 Penalties and Fines Receivable - Loans  
Debit 1363 Penalties and Fines Receivable - Taxes  
Debit 1370 Administrative Fees Receivable - Not Otherwise Classified  
Debit 1371 Administrative Fees Receivable - Loans  
Debit 1373 Administrative Fees Receivable - Taxes  
Credit 5310 Interest Revenue - Other  
Credit 5311 Interest Revenue - Investments  
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds  
Credit 5320 Penalties and Fines Revenue  
Credit 5325 Administrative Fees Revenue  
Credit 5400 Funded Benefit Program Revenue  
Credit 5900 Other Revenue
C417  To record interest receivable on securities held by a nonfiduciary deposit fund.

**Comment:** A nonfiduciary deposit fund should not have net position. Also, use this entry to record the accrual of inflation earned on Treasury Inflation Protected Securities (TIPS). Reverse this entry to record the accrual of deflation.

**Reference:** USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1342 Interest Receivable - Investments
Credit 2400 Liability for Nonfiduciary Deposit Funds and Undeposited Collections

C418  To record interest receivable on securities held by Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

**Comment:** Also, use this entry to record the accrual of inflation earned on Treasury Inflation Protected Securities (TIPS). Reverse this entry to record the accrual of deflation. See USSGL TC-C417 for interest receivable on securities held by a nonfiduciary deposit fund.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1342 Interest Receivable - Investments
Credit 5311 Interest Revenue - Investments

C419  To record accrual of interest receivable on non-federal securities with a bond premium.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**
Debit 4630 Funds Not Available for Commitment/Obligation
Credit 4266 Other Actual Business-Type Collections From Non-Federal Sources

**Proprietary Entry**
Debit 1342 Interest Receivable - Investments
Credit 1672 Premium on Foreign Investments
Credit 5311 Interest Revenue - Investments
C420 To record accrued revenue or other financing sources without budgetary impact.

**Comment:** Receivables from non-Federal sources are not budgetary resources until collected. This transaction should be used if you have a receivable recorded from a transaction with nonfiduciary deposit funds. For Federal and non-Federal receivables reported in a General Fund receipt account, also post USSGL TC-C405. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

**Reference:** OMB Circular No. A-11, the Budget totals exclude amounts from deposit fund transactions because the funds are not owned by the Government. Therefore, the budget records transactions between deposit funds and budgetary accounts as transactions with public. Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1310 Accounts Receivable
Debit 1320 Funded Employment Benefit Contributions Receivable
Debit 1340 Interest Receivable - Not Otherwise Classified
Debit 1341 Interest Receivable - Loans
Debit 1342 Interest Receivable - Investments
Debit 1343 Interest Receivable - Taxes
Debit 1360 Penalties and Fines Receivable - Not Otherwise Classified
Debit 1361 Penalties and Fines Receivable - Loans
Debit 1363 Penalties and Fines Receivable - Taxes
Debit 1370 Administrative Fees Receivable - Not Otherwise Classified
Debit 1371 Administrative Fees Receivable - Loans
Debit 1373 Administrative Fees Receivable - Taxes
Debit 1381 Interest Receivable - Loans - Troubled Assets Relief Program
Debit 1384 Interest Receivable - Foreign Currency Denominated Assets

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 and Fines Revenue
Credit 5325 Administrative Fees Revenue
Credit 5400 Funded Benefit Program Revenue
Credit 5500 Insurance and Guarantee Premium Revenue
Credit 5600 Donated Revenue - Financial Resources
Credit 5775 Nonbudgetary Financing Sources Transferred In
Credit 5900 Other Revenue
C421  To accrue unfunded FECA revenue from Federal source by the Department of Labor

Reference: USSGL implementation guidance; Federal Employees’ Compensation Act (Workers’ Compensation)

Budgetary Entry
None

Proprietary Entry
Debit 1321 Unfunded FECA Benefit Contributions Receivable
Credit 5405 Unfunded FECA Benefit Revenue

C422  To record accrued revenue from Federal or non-Federal sources for non-revolving trust funds and special funds.

Comment: These are not budgetary resources until collected.

Reference: USSGL implementation guidance; Unavailable Special Fund Receipt Account Transfers

Budgetary Entry
None

Proprietary Entry
Debit 1310 Accounts Receivable
Debit 1320 Funded Employment Benefit Contributions Receivable
Debit 1325 Taxes Receivable
Debit 1340 Interest Receivable - Not Otherwise Classified
Debit 1341 Interest Receivable - Loans
Debit 1342 Interest Receivable - Investments
Debit 1343 Interest Receivable - Taxes
Debit 1360 Penalties and Fines Receivable - Not Otherwise Classified
Debit 1361 Penalties and Fines Receivable - Loans
Debit 1363 Penalties and Fines Receivable - Taxes
Debit 1370 Administrative Fees Receivable - Not Otherwise Classified
Debit 1371 Administrative Fees Receivable - Loans
Debit 1373 Administrative Fees Receivable - Taxes
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 and Fines Revenue
Credit 5325 Administrative Fees Revenue
Credit 5400 Funded Benefit Program Revenue
Credit 5500 Insurance and Guarantee Premium Revenue
Credit 5820 Tax Revenue Accrual Adjustment - Not Otherwise Classified
Credit 5821 Tax Revenue Accrual Adjustment - Individual
Credit 5822 Tax Revenue Accrual Adjustment - Corporate
Credit 5823 Tax Revenue Accrual Adjustment - Unemployment
Credit 5824 Tax Revenue Accrual Adjustment - Excise
Credit 5825 Tax Revenue Accrual Adjustment - Estate and Gift
Credit 5826 Tax Revenue Accrual Adjustment - Customs
Credit 5900 Other Revenue
C423 To record accrual of interest receivable on non-federal securities with a bond discount.

Comment: For the Department of Treasury use only.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry
Debit 1342 Interest Receivable - Investments
Debit 1671 Discount on Foreign Investments
Credit 5311 Interest Revenue - Investments

C424 To record establishment of current-period earnings on income received in advance.

Comment: See USSGL TC-B602 for collection entry.

Budgetary Entry
None

Proprietary Entry
Debit 2320 Other Deferred Revenue
Credit 5100 Revenue From Goods Sold
Credit 5200 Revenue From Services Provided
Credit 5500 Insurance and Guarantee Premium Revenue
Credit 5900 Other Revenue

C426 To record earned revenue in a trust or special fund Treasury Appropriation Fund Symbol that was previously collected in advance.

Comment: See USSGL TC-C114 for collection entry.

Budgetary Entry
None

Proprietary Entry
Debit 2320 Other Deferred Revenue
Credit 5100 Revenue From Goods Sold
Credit 5200 Revenue From Services Provided
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 1341 Interest Receivable - Loans
Debit 1350 Loans Receivable
  Credit 1399 Allowance for Subsidy
  Credit 2180 Loan Guarantee Liability

To record an old motor vehicle that was traded in for a new motor vehicle using the direct method.

**Comment:** This entry is to show a trade-in only. An entry for indirect cost is not included. This is the way the Department of Defense accounts for repairable items involving trade-ins. Accounts receivable represents the cash amount the vehicle procurer will receive from the customer. Inventory held for repair represents the value of an asset after it is repaired (value of a similar new asset). Other financing source represents fair market value of the old vehicle. Other financing source was used instead of revenue from goods sold due to a trade-in, which is not a budgetary resource. Inventory allowance represents the estimated repair cost of the damaged vehicle.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
Debit 4251 Reimbursements and Other Income Earned - Receivable
  Credit 4221 Unfilled Customer Orders Without Advance

**Proprietary Entry**
Debit 1310 Accounts Receivable
Debit 1523 Inventory Held for Repair
  Credit 1529 Inventory - Allowance
  Credit 5100 Revenue From Goods Sold
  Credit 5790 Other Financing Sources

To record the issuance of a bridge loan.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1350 Loans Receivable
  Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
C432 To record loans other than credit reform.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

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

Proprietary Entry
Debit 1350 Loans Receivable
Credit 1010 Fund Balance With Treasury

C433 To record loans receivable from non-Federal sources for loans related to Troubled Assets Relief Program. Do not consider as a budgetary resource until collected.

Budgetary Entry
None

Proprietary Entry
Debit 1380 Loans Receivable - Troubled Assets Relief Program
Credit 1389 Allowance for Subsidy - Loans - Troubled Assets Relief Program

C434 To record interest receivable from non-Federal sources for loans related to Troubled Assets Relief Program. Do not consider as a budgetary resource until collected.

Budgetary Entry
None

Proprietary Entry
Debit 1381 Interest Receivable - Loans - Troubled Assets Relief Program
Credit 1385 Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program

C435 To record the accrual of interest revenue associated with USSGL account 2985 that is to be collected by the Bureau of the Public Debt and deposited directly into a Treasury Account Symbol that does not have budget authority.
Comment: Also post USSGL TC-C437 for the liability for non-entity assets not reported on the Statement of Custodial Activity.
Reference: USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

Budgetary Entry
None

Proprietary Entry
Debit 1340 Interest Receivable - Not Otherwise Classified
Debit 1341 Interest Receivable - Loans
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
C436 To record the accrual of Troubled Asset Relief Program interest revenue associated with USSGL account 2985 that is to be collected by the Bureau of the Public Debt and deposited directly into a Treasury Account Symbol that does not have budget authority.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1381 Interest Receivable - Loans - Troubled Assets Relief Program
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

C437 To record the portion of the liability for non-entity assets not reported on the Statement of Custodial Activity related to the accrual of interest revenue that is to be collected by the Bureau of the Public Debt and deposited directly into a Treasury Account Symbol that does not have budget authority.

**Comment:** Also post USSGL TC-C435 for the accrual of the interest revenue associated with USSGL account 2985.

**Reference:** USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

**Budgetary Entry**
None

**Proprietary Entry**
Debit 7500 Distribution of Income - Dividend
Credit 2985 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity

C438 To record subsidy receivable and the related interest, in the financing account, for an upward reestimate.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1310 Accounts Receivable
Credit 1389 Allowance for Subsidy - Loans - Troubled Assets Relief Program
Credit 1399 Allowance for Subsidy
Credit 2180 Loan Guarantee Liability
Credit 5310 Interest Revenue - Other
C440  To record unfunded (borrowed) foreign currency from the Foreign Currency Account Symbol (X7000 series) by a disbursing officer.

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

**Reference:** USSGL implementation guidance; Accounting for X7000 Accounts

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1310 Accounts Receivable
Credit 1200 Foreign Currency

C444  To record capitalized loan interest receivable on non-credit reform loans for interest receivable amounts previously accrued.

**Comment:** Refer to USSGL TC-C435 for the initial accrual and USSGL TC-C149 for the collection of the accrual.

**Reference:** USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1351 Capitalized Loan Interest Receivable - Non-Credit Reform
Credit 1341 Interest Receivable - Loans

C446  To record the reclassification of interest capitalized on a loan related to Troubled Asset Relief Program.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1380 Loans Receivable - Troubled Assets Relief Program
Credit 1381 Interest Receivable - Loans - Troubled Assets Relief Program
C600 - C799  COLLECTIONS AND RECEIVABLES - Asset Sale and Disposition (Gains and Losses)

C600  To record the sale of non-federal securities (long-term bonds) by the Exchange Stabilization Fund at a premium.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry
Debit 1209 Uninvested Foreign Currency
   Credit 1342 Interest Receivable - Investments
   Credit 1670 Foreign Investments
   Credit 1672 Premium on Foreign Investments

C601  To record the sale of non-federal securities (long-term bonds) by the Exchange Stabilization Fund at a discount.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry
Debit 1209 Uninvested Foreign Currency
Debit 1671 Discount on Foreign Investments
   Credit 1342 Interest Receivable - Investments
   Credit 1670 Foreign Investments
C602  To record the sale of Federal securities purchased at a premium and sold at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale may result in a gain or loss.

Comment: Prior to making the entry for the sale, make an entry to amortize the premium to the point of sale. The budgetary entry is recorded for the premium on the sale. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds credit USSGL account 4070 and special and trust funds credit USSGL account 4120. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Fiduciary deposit funds would not record the collection of interest received on the sale. See USSGL TC-C603 for sale of securities purchased at a premium and sold at a premium by a nonfiduciary deposit fund.

Reference: USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

Budgetary Entry
Debit 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Debit 4273 Interest Collected From Treasury
  Credit 4070 Anticipated Collections From Federal Sources
  Credit 4120 Anticipated Indefinite Appropriations
  Credit 4394 Receipts Unavailable for Obligation Upon Collection
  Credit 4450 Unapportioned Authority
  Credit 4510 Apportionments
  Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
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
  Credit 7111 Gains on Disposition of Investments
C603  To record the sale of Federal securities purchased at a premium and sold at a premium by a nonfiduciary deposit fund. The sale may result in a gain or a loss
   Comment: See USSGL TC-C156 to record the collection of interest received on the sale. A nonfiduciary deposit fund should not have net position.

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
Debit 2400 Liability for Nonfiduciary Deposit Funds and Undeposited Collections
   Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
   Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
   Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
   Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
   Credit 2400 Liability for Nonfiduciary Deposit Funds and Undeposited Collections
To record the sale of Federal securities purchased at a premium and sold at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale results in a loss.

**Comment:** Prior to the time of sale, make an entry to amortize the premium to the point of sale. The budgetary entry is recorded for the discount on the sale. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds debit USSGL account 4070 and special and trust funds debit USSGL account 4120. Reverse USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-A195, TC-C109 or TC-C140 to record the collection of interest received on the sale. See USSGL TC-C605 for the sale of securities purchased at a premium and sold at a discount by a nonfiduciary deposit fund.

**Reference:** USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

### Budgetary Entry
- Debit 4070 Anticipated Collections From Federal Sources
- Debit 4120 Anticipated Indefinite Appropriations
- Debit 4394 Receipts Unavailable for Obligation Upon Collection
- Debit 4450 Unapportioned Authority
- Debit 4510 Apportionments
- Debit 4620 Unobligated Funds Exempt From Apportionment
  - Credit 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts
  - Credit 4273 Interest Collected From Treasury

### Proprietary Entry
- Debit 1010 Fund Balance With Treasury
- Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
- Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
- Debit 7211 Losses on Disposition of Investments
  - Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
  - Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
  - Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
  - Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
C605  To record the sale of Federal securities purchased at a premium and sold at a discount by a nonfiduciary deposit fund. The sale will result in a loss.

**Comment:** See USSGL TC-C156 to record the collection of interest received on the sale. A nonfiduciary deposit fund should not have net position.

**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
Debit 2400 Liability for Nonfiduciary Deposit Funds and Undeposited Collections
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
C606 To record the sale of Federal securities purchased at a discount and sold at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale results in a gain.

**Comment:** Prior to recording the sale, an entry is made to amortize the discount to the point of sale. The budgetary entry is recorded for the purchase discount plus the premium on the sale. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds credit USSGL account 4070 and special and trust funds credit USSGL account 4120. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or TC-A123 if authority was previously anticipated in programs exempt from apportionment. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-A195, TC-C109 or TC-C140 to record the collection of interest received on the sale. USSGL TC-C607 for the sale of securities purchased at a discount and sold at a premium by a nonfiduciary deposit fund.

**Reference:** USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

**Budgetary Entry**

Debit 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Debit 4273 Interest Collected From Treasury
   - Credit 4070 Anticipated Collections From Federal Sources
   - Credit 4120 Anticipated Indefinite Appropriations
   - Credit 4394 Receipts Unavailable for Obligation Upon Collection
   - Credit 4450 Unapportioned Authority
   - Credit 4510 Apportionments
   - Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury
Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
   - Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
   - Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
   - Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
   - Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
   - Credit 7111 Gains on Disposition of Investments
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C607  To record the sale of Federal securities purchased at a discount and sold at a premium by a nonfiducairy deposit fund. The sale will result in a gain.  
**Comment:** See USSGL TC-C156 to record the collection of interest received on the sale. A nonfiduciary deposit fund should not have net position.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury  
Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt  
Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities  
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt  
Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt  
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities  
Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities  
Credit 2400 Liability for Nonfiduciary Deposit Funds and Undeposited Collections
C608  To record the sale of Federal securities purchased at a discount and sold at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale may result in a gain or a loss.  

**Comment:** Prior to the sale, an entry is made to amortize the discount to the point of sale. The budgetary entry is recorded for the purchase discount less the discount on the sale. If the discount on the sale is greater than the purchase discount, the budgetary entry will be reversed. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds debit USSGL account 4070 and special and trust funds debit USSGL account 4120. Reverse USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-A195, TC-C109 or TC-C140 to record the collection of interest received on the sale. See USSGL TC-C618 to record the sale prior to maturity of investments in U.S. Treasury Zero Coupon Bonds. See USSGL TC-C611 for the sale of securities purchased at a discount and sold at a discount by a nonfiduciary deposit fund.  

**Reference:** USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

**Budgetary Entry**  
Debit 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts  
Debit 4273 Interest Collected From Treasury  
Credit 4070 Anticipated Collections From Federal Sources  
Credit 4120 Anticipated Indefinite Appropriations  
Credit 4394 Receipts Unavailable for Obligation Upon Collection  
Credit 4450 Unapportioned Authority  
Credit 4510 Apportionments  
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**  
Debit 1010 Fund Balance With Treasury  
Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt  
Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities  
Debit 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 7111 Gains on Disposition of Investments
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C609 To record amounts owed to a Federal Government Sponsored Enterprise (GSE) for excess of the GSE’s liabilities
over its assets.

**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 7210 Losses on Disposition of Assets - Other
Credit 1650 Preferred Stock in Federal Government Sponsored Enterprise
Credit 1651 Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise
Credit 1652 Common Stock Warrants in Federal Government Sponsored Enterprise
Credit 1653 Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise
Credit 2112 Accounts Payable for Federal Government Sponsored Enterprise

C610 To record the sale or disposition of personal property collected for replacement property.

**Comment:** Sales proceeds on disposed personal property collected for a replacement property will have no
budgetary entry until the obligation is subsequently incurred for the replacement property. In most cases, the
proceeds will only be available for acquisition of the replacement property in the fiscal year that the old property
was sold, then for 1 fiscal year thereafter. This entry may not be applicable to some agencies that have specific
language in their legislation that allows them to keep the proceeds beyond 2 years. See USSGL implementation
guidance, "Disposition of Personal Property" on the USSGL Web site. Also review CFR 41, chapter 101 and GAO's

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 1310 Accounts Receivable
Debit 1759 Accumulated Depreciation on Equipment
Debit 1819 Accumulated Depreciation on Assets Under Capital Lease
Debit 1829 Accumulated Amortization on Leasehold Improvements
Debit 1839 Accumulated Amortization on Internal-Use Software
Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit 7210 Losses on Disposition of Assets - Other
Credit 1750 Equipment
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1890 Other General Property, Plant, and Equipment
Credit 7110 Gains on Disposition of Assets - Other
C611 To record the sale of Federal securities purchased at a discount and sold at a discount by a nonfiduciary deposit fund. The sale may result in a gain or loss.

Comment: Use this entry to also record the sale of U.S. Treasury Zero Coupon Bonds by a nonfiduciary deposit fund. See USSGL TC-C156 to record the collection of interest received on the sale. USSGL account 2400 would be a credit if the sale results in a gain. A nonfiduciary deposit fund should not have net position.

Budgetary Entry
None

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 2400 Liability for Nonfiduciary Deposit Funds and Undeposited Collections
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
Credit 2400 Liability for Nonfiduciary Deposit Funds and Undeposited Collections

C612 To record the loss (or gain) from sale of foreclosed property without recourse.

Comment: Applicable to guaranteed loans. Credit USSGL account 1399 if there is a gain. Any gain or loss is borne by the Federal Government. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry
Debit 4265 Actual Collections From Sale of Foreclosed Property
Credit 4060 Anticipated Collections From Non-Federal Sources

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1399 Allowance for Subsidy
Credit 1551 Foreclosed Property
C613 To record general property, plant and equipment permanently removed but not yet disposed.


**Budgetary Entry**
None

**Proprietary Entry**
Debit 1759 Accumulated Depreciation on Equipment
Debit 1995 General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed
Debit 7290 Other Losses
  - Credit 1750 Equipment
  - Credit 7190 Other Gains

C614 To record the gain on property sold with recourse.

**Comment:** Excess of costs over sales proceeds are billed to the borrower. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Reference:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

**Budgetary Entry**
Debit 4265 Actual Collections From Sale of Foreclosed Property
  - Credit 4060 Anticipated Collections From Non-Federal Sources
  - Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
  - Credit 1341 Interest Receivable - Loans
  - Credit 1350 Loans Receivable
  - Credit 1551 Foreclosed Property
  - Credit 2110 Accounts Payable

C615 To record the disposition of general property, plant and equipment that was permanently removed.


**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 7210 Losses on Disposition of Assets - Other
  - Credit 1995 General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed
  - Credit 7110 Gains on Disposition of Assets - Other
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C616  To record the loss on loan receivable from the borrower on a sale with recourse.

**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**
Debit 4265 Actual Collections From Sale of Foreclosed Property
Credit 4060 Anticipated Collections From Non-Federal Sources

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 1350 Loans Receivable
Credit 1551 Foreclosed Property

C618  To record the sale prior to maturity of investments in U.S. Treasury Zero Coupon Bonds issued by the Bureau of the Public Debt to a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

**Comment:** The budgetary entry is the amount of the gain on sale, which would be reversed if a loss is realized. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-C611 to record the sale prior to maturity of investments in U.S. Treasury Zero Coupon Bonds issued by the Bureau of the Public Debt to a nonfiduciary deposit fund.

**Budgetary Entry**
Debit 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Debit 4273 Interest Collected From Treasury
Credit 4070 Anticipated Collections From Federal Sources
Credit 4120 Anticipated Indefinite Appropriations
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4510 Apportionments
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 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 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 7111 Gains on Disposition of Investments
C622  To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at a discount and sold for a gain or loss by the special or non-revolving trust fund.

**Comment:** The budgetary entry is the amount of a gain on the sale, which would be reversed if a loss was realized.

**Budgetary Entry**
Debit 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Debit 7211 Losses on Disposition of Investments
  Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
  Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
  Credit 1690 Other Investments
  Credit 7111 Gains on Disposition of Investments

C624  To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at par or premium and sold for a gain or loss by the special or non-revolving trust fund.

**Comment:** The budgetary entry is the amount of a gain on the sale, which would be reversed if a loss was realized.

**Budgetary Entry**
Debit 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit 7211 Losses on Disposition of Investments
  Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
  Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
  Credit 1690 Other Investments
  Credit 5311 Interest Revenue - Investments
  Credit 7111 Gains on Disposition of Investments
C626 To record cash collected from a loss or a gain from the sale of excess, obsolete, and unserviceable assets.

**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. This transaction assumes that budgetary resource is recognized for the proceeds of a sale.

**Reference:** USSGL implementation guidance; Disposition of Personal Property

**Budgetary Entry**
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4450 Unapportioned Authority

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 7210 Losses on Disposition of Assets - Other
Credit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unsuitable
Credit 1524 Inventory - Excess, Obsolete, and Unsuitable
Credit 7110 Gains on Disposition of Assets - Other

C628 To record cash collected from a loss or a gain from the sale of foreclosed property.

**Comment:** Use only for pre-Credit Reform. This transaction assumes that budgetary resource is recognized for the proceeds of a sale.

**Reference:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

**Budgetary Entry**
Debit 4265 Actual Collections From Sale of Foreclosed Property
Credit 4060 Anticipated Collections From Non-Federal Sources

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 7210 Losses on Disposition of Assets - Other
Credit 1551 Foreclosed Property
Credit 7110 Gains on Disposition of Assets - Other

C630 To record the sale of stockpile materials.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4450 Unapportioned Authority

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 6500 Cost of Goods Sold
Credit 1572 Stockpile Materials Held for Sale
Credit 5900 Other Revenue
C632 To record stockpile materials sold at a gain.
   Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

   **Budgetary Entry**
   Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
   Credit 4450 Unapportioned Authority

   **Proprietary Entry**
   Debit 1010 Fund Balance With Treasury
   Credit 1572 Stockpile Materials Held for Sale
   Credit 7110 Gains on Disposition of Assets - Other

C634 To record stockpile materials sold at a loss.
   Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

   **Budgetary Entry**
   Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
   Credit 4450 Unapportioned Authority

   **Proprietary Entry**
   Debit 1010 Fund Balance With Treasury
   Debit 7210 Losses on Disposition of Assets - Other
   Credit 1572 Stockpile Materials Held for Sale

C636 To record the collection of sale proceeds from forfeited personal property sold.
   Comment: Reverse USSGL TC-B432.
   Reference: For special fund transaction, see USSGL implementation guidance; Receipts Not Available for Obligation Upon Collection. For seized assets, see USSGL implementation guidance; Accounting for Inventory and Related Property

   **Budgetary Entry**
   Debit 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts
   Credit 4450 Unapportioned Authority

   **Proprietary Entry**
   Debit 1010 Fund Balance With Treasury
   Credit 5650 Forfeiture Revenue - Forfeitures of Property
C638  To record the sale of forfeited property.
  
  **Comment:** Includes activity for forfeited property sold that had a third-party lien in which the buyer pays the lien holder.
  
  **Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"; Seized Assets

  **Budgetary Entry**
  
  None

  **Proprietary Entry**
  
  Debit 1010 Fund Balance With Treasury
  Credit 1541 Forfeited Property Held for Sale

C640  To record the proceeds from commodities sold.

  **Comment:** For cost of goods sold, see USSGL TC-E408. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

  **Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

  **Budgetary Entry**
  
  Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
  Credit 4060 Anticipated Collections From Non-Federal Sources
  Credit 4620 Unobligated Funds Exempt From Apportionment

  **Proprietary Entry**
  
  Debit 1010 Fund Balance With Treasury
  Credit 5100 Revenue From Goods Sold

C642  To record a loss on the sale of commodities.

  **Comment:** For cost of goods sold, if there is no loss involved, see USSGL TC-E408.

  **Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

  **Budgetary Entry**
  
  None

  **Proprietary Entry**
  
  Debit 1569 Commodities - Allowance
  Debit 6500 Cost of Goods Sold
  Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
C644 To record a receivable from a non-Federal entity for the sale or disposition of assets other than personal properties and investments.

**Comment:** For cost of goods sold, see USSGL TC-E408.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1310 Accounts Receivable  
Debit 1519 Operating Materials and Supplies - Allowance  
Debit 1529 Inventory - Allowance  
Debit 1549 Forfeited Property - Allowance  
Debit 1569 Commodities - Allowance  
Debit 1599 Other Related Property - Allowance  
Debit 1719 Accumulated Depreciation on Improvements to Land  
Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations  
Debit 1749 Accumulated Depreciation on Other Structures and Facilities  
Debit 1819 Accumulated Depreciation on Assets Under Capital Lease  
Debit 1829 Accumulated Amortization on Leasehold Improvements  
Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment  
Debit 7210 Losses on Disposition of Assets - Other  

Credit 1511 Operating Materials and Supplies Held for Use  
Credit 1521 Inventory Purchased for Resale  
Credit 1525 Inventory - Raw Materials  
Credit 1526 Inventory - Work-in-Process  
Credit 1527 Inventory - Finished Goods  
Credit 1541 Forfeited Property Held for Sale  
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs  
Credit 1591 Other Related Property  
Credit 1711 Land and Land Rights  
Credit 1712 Improvements to Land  
Credit 1720 Construction-in-Progress  
Credit 1730 Buildings, Improvements, and Renovations  
Credit 1740 Other Structures and Facilities  
Credit 1810 Assets Under Capital Lease  
Credit 1820 Leasehold Improvements  
Credit 1890 Other General Property, Plant, and Equipment  
Credit 5100 Revenue From Goods Sold  
Credit 7110 Gains on Disposition of Assets - Other
To record the sale or disposition of assets other than personal properties and investments.  

**Comment:** If a receivable had been previously established, see USSGL TC-C647.

### Budgetary Entry
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources  
Debit 4277 Other Actual Collections - Federal  
  Credit 4060 Anticipated Collections From Non-Federal Sources  
  Credit 4070 Anticipated Collections From Federal Sources

### Proprietary Entry
Debit 1010 Fund Balance With Treasury  
Debit 1519 Operating Materials and Supplies - Allowance  
Debit 1529 Inventory - Allowance  
Debit 1549 Forfeited Property - Allowance  
Debit 1569 Commodities - Allowance  
Debit 1599 Other Related Property - Allowance  
Debit 1719 Accumulated Depreciation on Improvements to Land  
Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations  
Debit 1749 Accumulated Depreciation on Other Structures and Facilities  
Debit 6500 Cost of Goods Sold  
Debit 7210 Losses on Disposition of Assets - Other  
  Credit 1511 Operating Materials and Supplies Held for Use  
  Credit 1521 Inventory Purchased for Resale  
  Credit 1525 Inventory - Raw Materials  
  Credit 1526 Inventory - Work-in-Process  
  Credit 1527 Inventory - Finished Goods  
  Credit 1541 Forfeited Property Held for Sale  
  Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs  
  Credit 1591 Other Related Property  
  Credit 1711 Land and Land Rights  
  Credit 1712 Improvements to Land  
  Credit 1720 Construction-in-Progress  
  Credit 1730 Buildings, Improvements, and Renovations  
  Credit 1740 Other Structures and Facilities  
  Credit 5100 Revenue From Goods Sold  
  Credit 7110 Gains on Disposition of Assets - Other
C647  To record the liquidation of receivables from other Federal entity for the sale or disposition of assets other personal properties and investments.
Comment: See USSGL TC-C648 for the establishment of the receivable.

**Budgetary Entry**
Debit 4277 Other Actual Collections - Federal  
Credit 4287 Other Federal Receivables

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury  
Credit 1310 Accounts Receivable
C648  To record a receivable from another Federal entity for the sale or disposition of assets other than personal properties and investments.

Comment: For the liquidation of the receivable, see USSGL TC-C647.

**Budgetary Entry**
Debit 4287 Other Federal Receivables  
Credit 4070 Anticipated Collections From Federal Sources

**Proprietary Entry**
Debit 1310 Accounts Receivable  
Debit 1519 Operating Materials and Supplies - Allowance  
Debit 1529 Inventory - Allowance  
Debit 1549 Forfeited Property - Allowance  
Debit 1569 Commodities - Allowance  
Debit 1599 Other Related Property - Allowance  
Debit 1719 Accumulated Depreciation on Improvements to Land  
Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations  
Debit 1749 Accumulated Depreciation on Other Structures and Facilities  
Debit 1819 Accumulated Depreciation on Assets Under Capital Lease  
Debit 1829 Accumulated Amortization on Leasehold Improvements  
Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment  
Debit 6500 Cost of Goods Sold  
Debit 7210 Losses onDisposition ofAssets - Other  
Credit 1511 Operating Materials and Supplies Held for Use  
Credit 1521 Inventory Purchased for Resale  
Credit 1525 Inventory - Raw Materials  
Credit 1526 Inventory - Work-in-Process  
Credit 1527 Inventory - Finished Goods  
Credit 1541 Forfeited Property Held for Sale  
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs  
Credit 1591 Other Related Property  
Credit 1711 Land and Land Rights  
Credit 1712 Improvements to Land  
Credit 1720 Construction-in-Progress  
Credit 1730 Buildings, Improvements, and Renovations  
Credit 1740 Other Structures and Facilities  
Credit 1810 Assets Under Capital Lease  
Credit 1820 Leasehold Improvements  
Credit 1890 Other General Property, Plant, and Equipment  
Credit 5100 Revenue From Goods Sold  
Credit 7110 Gains on Disposition of Assets - Other
C650 To record accounts receivable and accrue revenue from another Federal entity that was previously anticipated. 

**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned. See Federal and non-Federal exceptions as defined in Office of Management and Budget Circular No. A-11.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority from Offsetting Collection with Obligations Scenario

**Budgetary Entry**
Debit 4287 Other Federal Receivables  
Credit 4210 Anticipated Reimbursements and Other Income

**Proprietary Entry**
Debit 1310 Accounts Receivable  
Credit 5100 Revenue From Goods Sold  
Credit 5200 Revenue From Services Provided

C702 To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, 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-E121 for amortization entry. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Budgetary Entry**
Debit 4273 Interest Collected From Treasury  
Credit 4450 Unapportioned Authority  
Credit 4510 Apportionments  
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury  
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities  
Credit 1642 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act  
Credit 1644 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act  
Credit 1647 Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act  
Credit 7111 Gains on Disposition of Investments
C704 To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, 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-E121 for amortization entry. Reverse USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Budgetary Entry**
- Debit 4450 Unapportioned Authority
- Debit 4510 Apportionments
- Debit 4620 Unobligated Funds Exempt From Apportionment
- Credit 4273 Interest Collected From Treasury

**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 1642 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
  - Credit 1644 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
  - Credit 1647 Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act

C706 To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, 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-E121 for amortization entry. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Budgetary Entry**
- Debit 4273 Interest Collected From Treasury
  - Credit 4450 Unapportioned Authority
  - Credit 4510 Apportionments
  - Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
- Debit 1010 Fund Balance With Treasury
- Debit 1646 Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act
  - Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
  - Credit 1642 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
  - Credit 1644 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
  - Credit 7111 Gains on Disposition of Investments
C708 To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, 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-E121 for amortization entry. Reverse USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Budgetary Entry**
- Debit 4450 Unapportioned Authority
- Debit 4510 Apportionments
- Debit 4620 Unobligated Funds Exempt From Apportionment
- Credit 4273 Interest Collected From Treasury

**Proprietary Entry**
- Debit 1010 Fund Balance With Treasury
- Debit 1646 Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act
- Debit 7211 Losses on Disposition of Investments
  - Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
  - Credit 1642 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
  - Credit 1644 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act

C750 To record, in a special or non-revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA).  
**Comment:** If the proceeds of this sale are immediately reinvested, do not record a budgetary entry. If the proceeds of this sale are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC-B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

**Budgetary Entry**
- Debit 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts
  - Credit 4394 Receipts Unavailable for Obligation Upon Collection
  - Credit 4450 Unapportioned Authority
  - Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
- Debit 1130 Funds Held by the Public
  - Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
C751 To record, in a revolving or revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA).

**Comment:** If the proceeds of this sale are immediately reinvested, do not record a budgetary entry. If the proceeds of this sale are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

**Budgetary Entry**
Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected  
Credit 4450 Unapportioned Authority  
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1130 Funds Held by the Public  
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

C752 To record, in a special or non-revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA).

**Comment:** If the proceeds are immediately reinvested, record a budgetary entry equal to only the gain. If the proceeds are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

**Budgetary Entry**
Debit 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts  
Credit 4394 Receipts Unavailable for Obligation Upon Collection  
Credit 4450 Unapportioned Authority  
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1130 Funds Held by the Public  
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities  
Credit 7111 Gains on Disposition of Investments
C753 To record, in a revolving or revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA).

**Comment:** If the proceeds are immediately reinvested, record a budgetary entry in USSGL account 4252 equal to only the gain. If the proceeds are not immediately reinvested, record a budgetary entry in USSGL account 4252 equal to the gain and also a budgetary entry in USSGL account 4972 equal to the par value. See USSGL TC-B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

**Budgetary Entry**
Debit 4252 Reimbursements and Other Income Earned - Collected
Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
  Credit 4450 Unapportioned Authority
  Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1130 Funds Held by the Public
  Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
  Credit 7111 Gains on Disposition of Investments

C754 To record, in a special or non-revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a loss. Funds remain held by the public in a non-Treasury General Account (TGA).

**Comment:** If the proceeds are immediately reinvested, do not record a budgetary entry. If the proceeds are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC-B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

**Budgetary Entry**
Debit 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts
  Credit 4394 Receipts Unavailable for Obligation Upon Collection
  Credit 4450 Unapportioned Authority
  Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1130 Funds Held by the Public
Debit 7211 Losses on Disposition of Investments
  Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
C755  To record, in a revolving or revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a loss. Funds remain held by the public in a non-Treasury General Account (TGA).

Comment: If the proceeds are immediately reinvested, do not record the budgetary entry. If the proceeds are not immediately reinvested record a budgetary entry equal to the proceeds. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

Budgetary Entry
Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1130 Funds Held by the Public
Debit 7211 Losses on Disposition of Investments
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

C780  To record the Bureau of the Public Debt’s redemption of debt and related budgetary offset.

Budgetary Entry
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4370 Offset to Appropriation Realized for Redemption of Treasury Securities

Proprietary Entry
Debit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit 1010 Fund Balance With Treasury

C784  To record the monthly redemption, investment and interest with the Bureau of the Public Debt.

Comment: For the Department of Treasury use only.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 4273 Interest Collected From Treasury
Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry
Debit 1610 Investments in U.S. Treasury Securities 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 5311 Interest Revenue - Investments
D102  To record a downward adjustment to prior-year unpaid delivered orders and to reduce the liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has expired.

**Comment:** Prior-year adjustments are used only in year 2 and later. Reverse USSGL TC-B134 for direct appropriations. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, D312.

**Reference:** USSGL implementation guidance; Prior-Period Adjustments

**Budgetary Entry**
Debit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit 4650 Allotments - Expired Authority

**Proprietary Entry**
Debit 2110 Accounts Payable
Debit 2130 Contract Holdbacks
Debit 2140 Accrued Interest Payable - Not Otherwise Classified
Debit 2141 Accrued Interest Payable - Debt
Debit 2160 Entitlement Benefits Due and Payable
Debit 2190 Other Liabilities With Related Budgetary Obligations
Debit 2191 Employee Health Care Liability Incurred but Not Reported
Debit 2210 Accrued Funded Payroll and Leave
Debit 2211 Withholdings Payable
Debit 2213 Employer Contributions and Payroll Taxes Payable
Debit 2215 Other Post Employment Benefits Due and Payable
Debit 2216 Pension Benefits Due and Payable to Beneficiaries
Debit 2217 Benefit Premiums Payable to Carriers
Debit 2218 Life Insurance Benefits Due and Payable to Beneficiaries
  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 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 1820 Leasehold Improvements
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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 6400 Benefit Expense
Credit 6500 Cost of Goods Sold
Credit 6900 Nonproduction Costs
D106  To record an upward adjustment of prior-year unpaid delivered orders and to accrue additional liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has expired. **Comment:** Prior-year adjustments are used only in year 2 and later. If funded by a direct appropriation, also post USSGL TC-B134. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, and D312.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

**Budgetary Entry**
Debit 4650 Allotments - Expired Authority
  Credit 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1525 Inventory - Raw Materials
Debit 1526 Inventory - Work-in-Process
Debit 1527 Inventory - Finished Goods
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1720 Construction-in-Progress
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Debit 1990 Other Assets
Debit 6100 Operating Expenses/Program Costs
Debit 6400 Benefit Expense
Debit 6500 Cost of Goods Sold
Debit 6900 Nonproduction Costs
  Credit 2110 Accounts Payable
  Credit 2130 Contract Holdbacks
  Credit 2140 Accrued Interest Payable - Not Otherwise Classified
  Credit 2141 Accrued Interest Payable - Debt
  Credit 2160 Entitlement Benefits Due and Payable
  Credit 2190 Other Liabilities With Related Budgetary Obligations
  Credit 2191 Employee Health Care Liability Incurred but Not Reported
  Credit 2210 Accrued Funded Payroll and Leave
Credit 2211 Withholdings Payable
Credit 2213 Employer Contributions and Payroll Taxes Payable
Credit 2215 Other Post Employment Benefits Due and Payable
Credit 2216 Pension Benefits Due and Payable to Beneficiaries
Credit 2217 Benefit Premiums Payable to Carriers
Credit 2218 Life Insurance Benefits Due and Payable to Beneficiaries
To record an upward adjustment of prior-year unpaid delivered orders and to accrue additional liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has not expired.

**Comment:** Prior-year adjustments are used only in year 2 and later. If funded by a direct appropriation, also post USSGL TC-B134. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, and D312. When anticipated accounts are not used, debit USSGL account 4450; if funds are exempt from apportionment, debit USSGL account 4620.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

**Budgetary Entry**
- Debit 4450 Unapportioned Authority
- Debit 4620 Unobligated Funds Exempt From Apportionment
- 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 1526 Inventory - Work-in-Process
- Debit 1527 Inventory - Finished Goods
- Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
- Debit 1571 Stockpile Materials Held in Reserve
- Debit 1572 Stockpile Materials Held for Sale
- Debit 1591 Other Related Property
- Debit 1711 Land and Land Rights
- Debit 1712 Improvements to Land
- Debit 1720 Construction-in-Progress
- Debit 1730 Buildings, Improvements, and Renovations
- Debit 1740 Other Structures and Facilities
- Debit 1750 Equipment
- Debit 1820 Leasehold Improvements
- Debit 1830 Internal-Use Software
- Debit 1832 Internal-Use Software in Development
- Debit 1840 Other Natural Resources
- Debit 1890 Other General Property, Plant, and Equipment
- Debit 1990 Other Assets
- Debit 6100 Operating Expenses/Program Costs
- Debit 6400 Benefit Expense
- Debit 6500 Cost of Goods Sold
- Debit 6900 Nonproduction Costs
  - Credit 2110 Accounts Payable
  - Credit 2130 Contract Holdbacks
  - Credit 2140 Accrued Interest Payable - Not Otherwise Classified
  - Credit 2141 Accrued Interest Payable - Debt
  - Credit 2160 Entitlement Benefits Due and Payable
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Credit 2190 Other Liabilities With Related Budgetary Obligations
Credit 2191 Employee Health Care Liability Incurred but Not Reported
Credit 2210 Accrued Funded Payroll and Leave
Credit 2211 Withholdings Payable
Credit 2213 Employer Contributions and Payroll Taxes Payable
Credit 2215 Other Post Employment Benefits Due and Payable
Credit 2216 Pension Benefits Due and Payable to Beneficiaries
Credit 2217 Benefit Premiums Payable to Carriers
Credit 2218 Life Insurance Benefits Due and Payable to Beneficiaries
To record a downward adjustment to prior-year paid delivered orders and to collect a refund when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401).

**Comment:** Prior-year adjustments are used only in year 2 and later. The offset to all downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, approval by the Office of Management and Budget for use of resources is required. If anticipated accounts are not used, credit USSGL account 4450 or 4620. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Reverse USSGL TC-B134 for direct appropriations. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, and D312.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

**Budgetary Entry**

Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected  
Credit 4060 Anticipated Collections From Non-Federal Sources  
Credit 4070 Anticipated Collections From Federal Sources  
Credit 4450 Unapportioned Authority  
Credit 4620 Unobligated Funds Exempt From Apportionment  
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 1521 Inventory Purchased for Resale  
Credit 1522 Inventory Held in Reserve for Future Sale  
Credit 1525 Inventory - Raw Materials  
Credit 1526 Inventory - Work-in-Process  
Credit 1527 Inventory - Finished Goods  
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs  
Credit 1571 Stockpile Materials Held in Reserve  
Credit 1572 Stockpile Materials Held for Sale  
Credit 1591 Other Related Property  
Credit 1711 Land and Land Rights  
Credit 1712 Improvements to Land  
Credit 1720 Construction-in-Progress  
Credit 1730 Buildings, Improvements, and Renovations  
Credit 1740 Other Structures and Facilities  
Credit 1750 Equipment  
Credit 1810 Assets Under Capital Lease  
Credit 1820 Leasehold Improvements  
Credit 1830 Internal-Use Software  
Credit 1832 Internal-Use Software in Development  
Credit 1840 Other Natural Resources  
Credit 1890 Other General Property, Plant, and Equipment  
Credit 1990 Other Assets  
Credit 6100 Operating Expenses/Program Costs  
Credit 6400 Benefit Expense  
Credit 6900 Nonproduction Costs
To record a downward adjustment to prior-year unpaid delivered orders and to reduce the related liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has not expired.

**Comment:** Prior-year adjustments are used only in year 2 and later. The offset to all downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, approval by the Office of Management and Budget for use of resources is required. If anticipated accounts are not used, credit USSGL account 4450 or 4620. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Reverse USSGL TC-B134 for direct appropriations. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, and D312.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

**Budgetary Entry**
Debit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit 4310 Anticipated Recoveries of Prior-Year Obligations
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 2110 Accounts Payable
Debit 2130 Contract Holdbacks
Debit 2140 Accrued Interest Payable - Not Otherwise Classified
Debit 2141 Accrued Interest Payable - Debt
Debit 2160 Entitlement Benefits Due and Payable
Debit 2190 Other Liabilities With Related Budgetary Obligations
Debit 2191 Employee Health Care Liability Incurred but Not Reported
Debit 2210 Accrued Funded Payroll and Leave
Debit 2211 Withholdings Payable
Debit 2213 Employer Contributions and Payroll Taxes Payable
Debit 2215 Other Post Employment Benefits Due and Payable
Debit 2216 Pension Benefits Due and Payable to Beneficiaries
Debit 2217 Benefit Premiums Payable to Carriers
Debit 2218 Life Insurance Benefits Due and Payable to Beneficiaries
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 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
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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 6400 Benefit Expense
Credit 6900 Nonproduction Costs

D112  To record a reclassification of unfunded liability to funded liability in the financing account.

Comment: Also post USSGL TC-D113.
Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 2990 Other Liabilities Without Related Budgetary Obligations
Credit 2190 Other Liabilities With Related Budgetary Obligations

D113  To record the reclassification reestimated subsidy expense from unfunded to funded.

Comment: Reclassification should be recorded in the year following the accrual of the downward reestimate.
Reference: USSGL implementation guidance; Basic Accounting and Reporting for Direct Loan Programs Without Collateral in Federal Credit Programs

Budgetary Entry
None

Proprietary Entry
Debit 6800 Future Funded Expenses
Credit 6199 Adjustment to Subsidy Expense
D114  To record an upward adjustment of prior-year unpaid undelivered orders when the adjustment is not recorded as a prior-period adjustment (USGL account 7400 or 7401).

**Comment:** Prior-year adjustments are used only in year 2 and later. The goods, services, or invoices have not been received. If funded by a direct appropriation, also post USGL TC-B134. See USGL TC-B402 when needed to establish a payable and to reflect it as delivered. For a prior-period adjustment (USGL account 7400 or 7401), see USGL TCs D306, D308, D310, and D312.

**Reference:** USGL implementation guidance; Prior-Period Adjustments

**Budgetary Entry**

Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4650 Allotments - Expired Authority

Credit 4881 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid

**Proprietary Entry**

None

D120  To record a downward adjustment to unpaid prior-year undelivered orders.

**Comment:** Prior-year adjustments are used only in year 2 and later. The goods, services, or invoices have not been received. Record USGL account 4650 if the authority has expired.

**Reference:** USGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

**Budgetary Entry**

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

Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment
Credit 4650 Allotments - Expired Authority

**Proprietary Entry**

None

D122  To record an upward adjustment to prepaid/advanced prior-year undelivered orders.

**Comment:** Prior-year adjustments are used only in year 2 and later. The invoice has been paid, but goods and services have not been received. Record USGL account 4650 if the authority has expired.

**Reference:** USGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

**Budgetary Entry**

Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4650 Allotments - Expired Authority

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

**Proprietary Entry**

Debit 1410 Advances and Prepayments
Credit 1010 Fund Balance With Treasury
To record an upward adjustment to prior-year paid delivered orders.

Comment: Prior-year adjustments are used only in year 2 and later. A corrected invoice was received and paid for goods and services previously received and paid. Also post USSGL TC-B134. Record USSGL account 4650 if the authority has expired.

Reference: USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4650 Allotments - Expired Authority
Credit 4982 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 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 1526 Inventory - Work-in-Process
Debit 1527 Inventory - Finished Goods
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1720 Construction-in-Progress
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Debit 1990 Other Assets
Debit 6100 Operating Expenses/Program Costs
Debit 6400 Benefit Expense
Credit 1010 Fund Balance With Treasury
D128  To record a downward adjustment to prior-year paid delivered orders with no refund collected.  
Reference: USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1310 Accounts Receivable  
Credit 6790 Other Expenses Not Requiring Budgetary Resources

D130  To record a downward adjustment to prior-year prepaid/advanced undelivered orders with no refund collected.  
Comment: The prepaid invoice was for more than the corrected invoice. Goods and services have not been received.  
Reference: USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1310 Accounts Receivable  
Credit 1410 Advances and Prepayments
D134 To record the delivery of goods and services ordered in a prior year and accrue a liability. Expended authority is less than the original obligation and the authority is not expired.

Comment: The offset to downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, the Office of Management and Budget's approval for use of resources is required. When anticipated accounts are not used, credit USSGL account 4450 or credit USSGL account 4620 if funds are exempt from apportionment. Also post USSGL TC-B134 if funded by a direct appropriation. Also post USSGL TC-A122 if recoveries were previously anticipated and apportioned or USSGL TC-A123 if recoveries were previously anticipated in programs exempt from apportionment. The payroll and related benefit liabilities in this transaction are only for work-in-process. For other payroll-related transactions, see USSGL TCs-E104 through E117. Also post USSGL TCs G120, G122, and G124 to track purchases.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry
Debit 4801 Undelivered Orders - Obligations, Unpaid
Debit 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries
  Credit 4310 Anticipated Recoveries of Prior-Year Obligations
  Credit 4450 Unapportioned Authority
  Credit 4620 Unobligated Funds Exempt From Apportionment
  Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1525 Inventory - Raw Materials
Debit 1526 Inventory - Work-in-Process
Debit 1527 Inventory - Finished Goods
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1720 Construction-in-Progress
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Debit 1990 Other Assets
Debit 6100 Operating Expenses/Program Costs
Debit 6400 Benefit Expense
Debit 6900 Nonproduction Costs
Credit 2110 Accounts Payable
Credit 2130 Contract Holdbacks
Credit 2140 Accrued Interest Payable - Not Otherwise Classified
Credit 2141 Accrued Interest Payable - Debt
Credit 2160 Entitlement Benefits Due and Payable
Credit 2190 Other Liabilities With Related Budgetary Obligations
Credit 2191 Employee Health Care Liability Incurred but Not Reported
Credit 2210 Accrued Funded Payroll and Leave
Credit 2211 Withholdings Payable
Credit 2213 Employer Contributions and Payroll Taxes Payable
Credit 2215 Other Post Employment Benefits Due and Payable
Credit 2216 Pension Benefits Due and Payable to Beneficiaries
Credit 2217 Benefit Premiums Payable to Carriers
Credit 2218 Life Insurance Benefits Due and Payable to Beneficiaries

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

Comment: Also Post USSGL TC-D120.
Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry
Debit 4450 Unapportioned Authority
Credit 4134 Contract Authority Withdrawn

Proprietary Entry
None

D138 To record the amount of indefinite borrowing authority that is withdrawn due to recoveries of prior-year obligations.

Comment: Also Post USSGL TC-D120.
Reference: USSGL implementation guidance; Borrowing Authority Case Studies

Budgetary Entry
Debit 4450 Unapportioned Authority
Credit 4144 Borrowing Authority Withdrawn

Proprietary Entry
None
D140  To record an upward adjustment to prior-year unpaid delivered orders for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).

Comment: This transaction is to be used only by the specific TAFS identified in the USSGL scenario identified in the transaction origin.

Reference: USSGL implementation guidance; Adjustments for Change in Prior-Year Allocation of Budgetary Resources (Social Security Administration and Department of Health and Human Services related TAFS only)

Budgetary Entry
Debit 4320 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources
Credit 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

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

D141  To record a downward adjustment to prior-year unpaid delivered orders pertaining to cancellations of authority in an invested Treasury Appropriation Fund Symbol (TAFS).

Comment: Also post USSGL TC-F123 for the cancellation of authority.

Reference: USSGL implementation guidance; Cancellations of Expenditure Transfers Receivable/Payable

Budgetary Entry
Debit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit 4620 Unobligated Funds Exempt From Apportionment

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

D142  To record a downward adjustment to prior-year unpaid delivered orders for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).

Comment: This transaction is to be used only by the specific TAFS identified in the USSGL scenario identified in the transaction origin.

Reference: USSGL implementation guidance; Adjustments for Change in Prior-Year Allocation of Budgetary Resources (Social Security Administration and Department of Health and Human Services related TAFS only).

Budgetary Entry
Debit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit 4320 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources

Proprietary Entry
Debit 2155 Expenditure Transfers Payable
Credit 5760 Expenditure Financing Sources - Transfers-Out
D144  To record an upward adjustment to prior-year balances in budgetary receivable USSGL account 4225 "Appropriation Trust Fund Expenditure Transfers - Receivable" for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).
Comment: Reverse this transaction for a downward adjustment. This transaction is to be used only by the specific TAFS identified in the USSGL scenario identified in the transaction origin.
Reference: USSGL implementation guidance; Adjustments for Change in Prior-Year Allocation of Budgetary Resources (Social Security Administration and Department of Health and Human Services related TAFS only)

Budgetary Entry
Debit 4225 Expenditure Transfers from Trust Funds - Receivable
Credit 4320 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources

Proprietary Entry
Debit 1335 Expenditure Transfers Receivable
Credit 5750 Expenditure Financing Sources - Transfers-In

D145  To record in the canceled appropriation the removal of the canceled payable upon receipt of a valid bill. The budgetary entry reduces the balance of authority that remained upon cancellation.
Comment: Simultaneously post USSGL TC-B412 in an unexpired appropriation that is available for the same purpose as the closed account. See Office of Management and Budget Circular No. A-11 for additional guidance.
Reference: USSGL implementation guidance; Canceled Payables

Budgetary Entry
Debit 4350 Canceled Authority
Credit 4208 Adjustment to Total Resources - Disposition of Canceled Payables

Proprietary Entry
Debit 2960 Accounts Payable From Canceled Appropriations
Credit 6800 Future Funded Expenses

D146  To record an accrual of downward reestimate for loan subsidies in the program fund.
Comment: See USSGL TC-D147. Transactions USSGL TC-D146 and TC-D147 should be done simultaneously in both the credit reform program and financing accounts. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
Reference: USSGL implementation guidance; Basic Accounting and Reporting for Direct Loan Programs Without Collateral in Federal Credit Programs; General Fund Receipt Account Guide

Budgetary Entry
None

Proprietary Entry
Debit 5791 Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy
Credit 6800 Future Funded Expenses
D147 To adjust the loan guarantee liability and direct loan allowance for downward reestimate of subsidy expense in the financing account.

Comment: Also post USSGL TC-D146. Transactions USSGL TC-D146 and TC-D147 should be done simultaneously in both the credit reform program and financing accounts. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry
None

Proprietary Entry
Debit 2180 Loan Guarantee Liability
Credit 5791 Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy

D148 To accrue the transfer-out of a downward reestimate to a General Fund receipt account.

Comment: The actual transfer of cash should be made the year following the accrual. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

Reference: USSGL implementation guidance; Basic Accounting and Reporting for Direct Loan Programs Without Collateral in Federal Credit Programs; General Fund Receipt Account Guide

Budgetary Entry
None

Proprietary Entry
Debit 5776 Nonbudgetary Financing Sources Transferred Out
Credit 2990 Other Liabilities Without Related Budgetary Obligations
D300 - D399  ADJUSTMENTS/WRITEOFFS/RECLASSIFICATION - Prior-Period Adjustments

D302  To record appropriations used for a prior period that was a result of a change in accounting principle.
Comment: Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.
Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry
None

Proprietary Entry
Debit 3109 Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles
Credit 5709 Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles

D304  To record appropriations used for a prior period that was a result of a correction of an error.
Comment: Special and trust funds receiving direct appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.
Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry
None

Proprietary Entry
Debit 3105 Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
Debit 3108 Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors
Credit 5705 Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
Credit 5708 Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors
D306 To record a prior-period adjustment that reduces the value of a prior-year asset.

Comment: If the downward adjustment is due to corrections of errors, debit USSGL account 7400. For prior-period adjustments due to changes in accounting principles debit USSGL account 7401. For prior-period adjustments due to corrections of errors in years preceding the prior year, debit USSGL account 7405. Also Post: USSGL TC-D302 if the prior period adjustment due to changes in accounting principle is associated with direct appropriations.

USSGL TC-D304 for a prior-period adjustment due to corrections of errors that requires restatement, and associated with a direct appropriation. USSGL TC-D102 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders-obligations, recoveries and the appropriation has expired. USSGL TC-D104 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year paid delivered orders-obligations, refunds collected, and the appropriation has expired. USSGL TC-D108 (budgetary entry only) if the adjustment has a downward budgetary impact on prior-year unpaid delivered orders-obligations, recoveries, and has not expired. USSGL TC-D110 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders-obligations, recoveries, and has not expired.

Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry
None

Proprietary Entry
Debit 1319 Allowance for Loss on Accounts Receivable
Debit 1329 Allowance for Loss on Taxes Receivable
Debit 1345 Allowance for Loss on Interest Receivable - Loans
Debit 1346 Allowance for Loss on Interest Receivable - Investments
Debit 1347 Allowance for Loss on Interest Receivable - Not Otherwise Classified
Debit 1348 Allowance for Loss on Interest Receivable - Taxes
Debit 1359 Allowance for Loss on Loans Receivable
Debit 1365 Allowance for Loss on Penalties and Fines Receivable - Loans
Debit 1367 Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Debit 1368 Allowance for Loss on Penalties and Fines Receivable - Taxes
Debit 1375 Allowance for Loss on Administrative Fees Receivable - Loans
Debit 1377 Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Debit 1378 Allowance for Loss on Administrative Fees Receivable - Taxes
Debit 1385 Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program
Debit 1389 Allowance for Subsidy - Loans - Troubled Assets Relief Program
Debit 1399 Allowance for Subsidy
Debit 1519 Operating Materials and Supplies - Allowance
Debit 1529 Inventory - Allowance
Debit 1549 Forfeited Property - Allowance
Debit 1559 Foreclosed Property - Allowance
Debit 1569 Commodities - Allowance
Debit 1599 Other Related Property - Allowance
Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 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
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Debit 1759 Accumulated Depreciation on Equipment
Debit 1819 Accumulated Depreciation on Assets Under Capital Lease
Debit 1829 Accumulated Amortization on Leasehold Improvements
Debit 1839 Accumulated Amortization on Internal-Use Software
Debit 1849 Allowance for Depletion
Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit 7400 Prior-Period Adjustments Due to Corrections of Errors
Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
Debit 7405 Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
Credit 1010 Fund Balance With Treasury
Credit 1110 Undeposited Collections
Credit 1120 Imprest Funds
Credit 1130 Funds Held by the Public
Credit 1190 Other Cash
Credit 1193 International Monetary Fund Assets - Reserve Position
Credit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
Credit 1195 Other Monetary Assets
Credit 1200 Foreign Currency
Credit 1310 Accounts Receivable
Credit 1320 Funded 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 - Not Otherwise Classified
Credit 1341 Interest Receivable - Loans
Credit 1342 Interest Receivable - Investments
Credit 1343 Interest Receivable - Taxes
Credit 1350 Loans Receivable
Credit 1360 Penalties and Fines Receivable - Not Otherwise Classified
Credit 1361 Penalties and Fines Receivable - Loans
Credit 1363 Penalties and Fines Receivable - Taxes
Credit 1370 Administrative Fees Receivable - Not Otherwise Classified
Credit 1371 Administrative Fees Receivable - Loans
Credit 1373 Administrative Fees Receivable - Taxes
Credit 1380 Loans Receivable - Troubled Assets Relief Program
Credit 1381 Interest Receivable - Loans - Troubled Assets Relief Program
Credit 1410 Advances and Prepayments
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Credit 1514 Operating Materials and Supplies Held for Repair
Credit 1521 Inventory Purchased for Resale
Credit 1522 Inventory Held in Reserve for Future Sale
Credit 1523 Inventory Held for Repair
Credit 1524 Inventory - Excess, Obsolete, and Unserviceable
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
U.S. Government Standard General Ledger
Account Transactions

Credit 1531 Seized Monetary Instruments
Credit 1532 Seized Cash Deposited
Credit 1541 Forfeited Property Held for Sale
Credit 1542 Forfeited Property Held for Donation or Use
Credit 1551 Foreclosed Property
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale
Credit 1591 Other Related Property
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1618 Market Adjustment - Investments
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1690 Other Investments
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 1923 Contingent Receivable for Capital Transfers
Credit 1925 Capital Transfers Receivable
Credit 1990 Other Assets
D308  To record a prior-period adjustment that reduces the value of a liability.

**Comment:** If the downward adjustment is due to corrections of errors, credit USSGL account 7400. For prior-period adjustments due to changes in accounting principles credit USSGL account 7401. For prior-period adjustments due to corrections of errors in years preceding the prior year, credit USSGL account 7405. Also Post: USSGL TC-D302 if the prior period adjustment due to changes in accounting principle is associated with direct appropriations. USSGL TC-D304 for a prior-period adjustment due to corrections of errors that requires restatement, and associated with a direct appropriation. USSGL TC-D102 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders - obligations, recoveries and the appropriation has expired. USSGL TC-D108 (budgetary entry only) if the adjustment has a downward budgetary impact on prior-year paid delivered orders - obligations, and refunds collected. USSGL TC-D110 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders - obligations, recoveries, and has not expired.

**Reference:** USSGL implementation guidance; Prior-Period Adjustments

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 2110 Accounts Payable
- Debit 2112 Accounts Payable for Federal Government Sponsored Enterprise
- Debit 2120 Disbursements in Transit
- Debit 2130 Contract Holdbacks
- Debit 2140 Accrued Interest Payable - Not Otherwise Classified
- Debit 2141 Accrued Interest Payable - Debt
- Debit 2150 Payable for Transfers of Currently Invested Balances
- Debit 2155 Expenditure Transfers Payable
- Debit 2160 Entitlement Benefits Due and Payable
- Debit 2170 Subsidy Payable to the Financing Account
- Debit 2180 Loan Guarantee Liability
- Debit 2190 Other Liabilities With Related Budgetary Obligations
- Debit 2191 Employee Health Care Liability Incurred but Not Reported
- Debit 2210 Accrued Funded Payroll and Leave
- Debit 2211 Withholdings Payable
- Debit 2213 Employer Contributions and Payroll Taxes Payable
- Debit 2215 Other Post Employment Benefits Due and Payable
- Debit 2216 Pension Benefits Due and Payable to Beneficiaries
- Debit 2217 Benefit Premiums Payable to Carriers
- Debit 2218 Life Insurance Benefits Due and Payable to Beneficiaries
- Debit 2220 Unfunded Leave
- Debit 2225 Unfunded FECA Liability
- Debit 2290 Other Unfunded Employment Related Liability
- Debit 2310 Liability for Advances and Prepayments
- Debit 2320 Other Deferred Revenue
- Debit 2510 Principal Payable to the Bureau of the Public Debt
- Debit 2520 Principal Payable to the Federal Financing Bank
- Debit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority
- Debit 2532 Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
Debit 2533 Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
Debit 2540 Participation Certificates
Debit 2590 Other Debt
Debit 2610 Actuarial Pension Liability
Debit 2620 Actuarial Health Insurance Liability
Debit 2630 Actuarial Life Insurance Liability
Debit 2650 Actuarial FECA Liability
Debit 2660 Actuarial Liabilities for Federal Insurance and Guarantee Programs
Debit 2670 Actuarial Liabilities for Treasury-Managed Benefit Programs
Debit 2690 Other Actuarial Liabilities
Debit 2910 Prior Liens Outstanding on Acquired Collateral
Debit 2920 Contingent Liabilities
Debit 2940 Capital Lease Liability
Debit 2960 Accounts Payable From Canceled Appropriations
Debit 2970 Liability for Capital Transfers
Debit 2980 Custodial Liability
Debit 2990 Other Liabilities Without Related Budgetary Obligations
Debit 2995 Estimated Cleanup Cost Liability
Credit 2531 Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit 2533 Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit 2534 Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit 7400 Prior-Period Adjustments Due to Corrections of Errors
Credit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
Credit 7405 Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
To record a prior-period adjustment that increases the value of a prior-year asset.

**Comment:** If the upward adjustment is due to corrections of errors, credit USSGL account 7400. For prior-period adjustments due to changes in accounting principles credit USSGL account 7401. For prior-period adjustments due to corrections of errors in years preceding the prior year, credit USSGL account 7405. If the prior period adjustment due to changes in accounting principle is associated with direct appropriations, reverse USSGL TC-D302. For a prior period adjustment due to corrections of errors, reverse USSGL TC-D304. Also Post: USSGL TC-D106 (budgetary entry only) if the adjustment has an upward budgetary impact on prior-year unpaid delivered orders-obligations, and the authority has expired. USSGL TC-D114 (budgetary entry only) if the adjustment has an upward budgetary impact on prior year undelivered orders when the bill is more than the original undelivered order, and the authority has expired. USSGL

**Reference:** USSGL implementation guidance; Prior-Period Adjustments

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 1110 Undeposited Collections
Debit 1120 Imprest Funds
Debit 1130 Funds Held by the Public
Debit 1190 Other Cash
Debit 1193 International Monetary Fund Assets - Reserve Position
Debit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
Debit 1195 Other Monetary Assets
Debit 1200 Foreign Currency
Debit 1310 Accounts Receivable
Debit 1320 Funded Employment Benefit Contributions Receivable
Debit 1325 Taxes Receivable
Debit 1330 Receivable for Transfers of Currently Invested Balances
Debit 1335 Expenditure Transfers Receivable
Debit 1340 Interest Receivable - Not Otherwise Classified
Debit 1341 Interest Receivable - Loans
Debit 1342 Interest Receivable - Investments
Debit 1343 Interest Receivable - Taxes
Debit 1350 Loans Receivable
Debit 1360 Penalties and Fines Receivable - Not Otherwise Classified
Debit 1361 Penalties and Fines Receivable - Loans
Debit 1363 Penalties and Fines Receivable - Taxes
Debit 1370 Administrative Fees Receivable - Not Otherwise Classified
Debit 1371 Administrative Fees Receivable - Loans
Debit 1373 Administrative Fees Receivable - Taxes
Debit 1380 Loans Receivable - Troubled Assets Relief Program
Debit 1381 Interest Receivable - Loans - Troubled Assets Relief Program
Debit 1410 Advances and Prepayments
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1513 Operating Materials and Supplies - Excess,Obsolete, and Unserviceable
Debit 1514 Operating Materials and Supplies Held for Repair  
Debit 1521 Inventory Purchased for Resale  
Debit 1522 Inventory Held in Reserve for Future Sale  
Debit 1523 Inventory Held for Repair  
Debit 1524 Inventory - Excess, Obsolete, and Unserviceable  
Debit 1525 Inventory - Raw Materials  
Debit 1526 Inventory - Work-in-Process  
Debit 1527 Inventory - Finished Goods  
Debit 1531 Seized Monetary Instruments  
Debit 1532 Seized Cash Deposited  
Debit 1541 Forfeited Property Held for Sale  
Debit 1542 Forfeited Property Held for Donation or Use  
Debit 1551 Foreclosed Property  
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs  
Debit 1571 Stockpile Materials Held in Reserve  
Debit 1572 Stockpile Materials Held for Sale  
Debit 1591 Other Related Property  
Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt  
Debit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt  
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt  
Debit 1618 Market Adjustment - Investments  
Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities  
Debit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities  
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities  
Debit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt  
Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt  
Debit 1690 Other Investments  
Debit 1711 Land and Land Rights  
Debit 1712 Improvements to Land  
Debit 1720 Construction-in-Progress  
Debit 1730 Buildings, Improvements, and Renovations  
Debit 1740 Other Structures and Facilities  
Debit 1750 Equipment  
Debit 1810 Assets Under Capital Lease  
Debit 1820 Leasehold Improvements  
Debit 1830 Internal-Use Software  
Debit 1832 Internal-Use Software in Development  
Debit 1840 Other Natural Resources  
Debit 1890 Other General Property, Plant, and Equipment  
Debit 1923 Contingent Receivable for Capital Transfers  
Debit 1925 Capital Transfers Receivable  
Debit 1990 Other Assets  
Credit 1319 Allowance for Loss on Accounts Receivable  
Credit 1329 Allowance for Loss on Taxes Receivable  
Credit 1345 Allowance for Loss on Interest Receivable - Loans
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<td>Allowance for Loss on Interest Receivable - Investments</td>
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<td>Allowance for Loss on Interest Receivable - Not Otherwise Classified</td>
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<td>1348</td>
<td>Allowance for Loss on Interest Receivable - Taxes</td>
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<td>1359</td>
<td>Allowance for Loss on Loans Receivable</td>
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<td>1365</td>
<td>Allowance for Loss on Penalties and Fines Receivable - Loans</td>
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<td>Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified</td>
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<td>1368</td>
<td>Allowance for Loss on Penalties and Fines Receivable - Taxes</td>
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<td>1375</td>
<td>Allowance for Loss on Administrative Fees Receivable - Loans</td>
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<td>Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified</td>
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<td>Allowance for Subsidy - Loans - Troubled Assets Relief Program</td>
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<td>Allowance for Subsidy</td>
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<td>1519</td>
<td>Operating Materials and Supplies - Allowance</td>
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<td>1529</td>
<td>Inventory - Allowance</td>
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Part 1

Fiscal Year 2013 Reporting

SUPPLEMENT

Section III

U.S. Government Standard General Ledger

Account Transactions

D312 To record a prior-period adjustment that increases the value of a prior-year liability.

**Comment:** If the upward adjustment is due to corrections of errors, debit USSGL account 7400. For prior-period adjustments due to changes in accounting principles debit USSGL account 7401. For prior-period adjustments due to corrections of errors in the years preceding the prior year, debit USSGL account 7405. If the prior period adjustment due to changes in accounting principle is associated with direct appropriations, reverse USSGL TC-D302. For a prior-period adjustment due to corrections of errors, reverse USSGL TC-D304. Also Post: USSGL TC-D106 (budgetary entry only) if the adjustment has an upward budgetary impact on prior-year unpaid delivered orders - obligations, refunds collected and the authority has expired. USSGL TC-D114 (budgetary entry only) if the adjustment has an upward budgetary impact on prior year undelivered orders when the bill is more than the original undelivered order, and the authority has expired.

**Reference:** USSGL implementation guidance; Prior-Period Adjustments

**Budgetary Entry**

None

**Proprietary Entry**

Debit 2531 Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority

Debit 2534 Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority

Debit 7400 Prior-Period Adjustments Due to Corrections of Errors

Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles

Debit 7405 Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year

Credit 2110 Accounts Payable

Credit 2112 Accounts Payable for Federal Government Sponsored Enterprise

Credit 2120 Disbursements in Transit

Credit 2130 Contract Holdbacks

Credit 2140 Accrued Interest Payable - Not Otherwise Classified

Credit 2141 Accrued Interest Payable - Debt

Credit 2150 Payable for Transfers of Currently Invested Balances

Credit 2155 Expenditure Transfers Payable

Credit 2160 Entitlement Benefits Due and Payable

Credit 2170 Subsidy Payable to the Financing Account

Credit 2180 Loan Guarantee Liability

Credit 2190 Other Liabilities With Related Budgetary Obligations

Credit 2191 Employee Health Care Liability Incurred but Not Reported

Credit 2210 Accrued Funded Payroll and Leave

Credit 2211 Withholdings Payable

Credit 2213 Employer Contributions and Payroll Taxes Payable

Credit 2215 Other Post Employment Benefits Due and Payable

Credit 2216 Pension Benefits Due and Payable to Beneficiaries

Credit 2217 Benefit Premiums Payable to Carriers

Credit 2218 Life Insurance Benefits Due and Payable to Beneficiaries

Credit 2220 Unfunded Leave

Credit 2225 Unfunded FECA Liability

Credit 2290 Other Unfunded Employment Related Liability

Credit 2310 Liability for Advances and Prepayments

Credit 2320 Other Deferred Revenue
U.S. Government Standard General Ledger
Account Transactions

Credit 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 2532 Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit 2533 Amortization of Discount on SecuritiesIssued by Federal Agencies Under General and Special Financing Authority
Credit 2540 Participation Certificates
Credit 2590 Other Debt
Credit 2610 Actuarial Pension Liability
Credit 2620 Actuarial Health Insurance Liability
Credit 2630 Actuarial Life Insurance Liability
Credit 2650 Actuarial FECA Liability
Credit 2660 Actuarial Liabilities for Federal Insurance and Guarantee Programs
Credit 2670 Actuarial Liabilities for Treasury-Managed Benefit Programs
Credit 2690 Other Actuarial Liabilities
Credit 2910 Prior Liens Outstanding on Acquired Collateral
Credit 2940 Capital Lease Liability
Credit 2960 Accounts Payable From Canceled Appropriations
Credit 2970 Liability for Capital Transfers
Credit 2980 Custodial Liability
Credit 2990 Other Liabilities Without Related Budgetary Obligations
Credit 2995 Estimated Cleanup Cost Liability
D400 - D499  ADJUSTMENTS/WRITEOFFS/RECLASSIFICATION - Writeoffs

D402 To record an allowance for a reduction in exchange revenue due to noncredit losses such as returns, allowances, and price redeterminations from non-Federal sources when realization is not probable (less likely than not).

Comment: For reduction in exchange revenue due to credit losses, see USSGL TC-D404. Reverse this transaction when collected.

Reference: USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources." For more information, see paragraph 41 of FASAB SFFAS No. 7.

Budgetary Entry
None

Proprietary Entry
Debit 5109 Contra Revenue for Goods Sold
Debit 5209 Contra Revenue for Services Provided
Debit 5315 Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act
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 Administrative Fees
Debit 5409 Contra Revenue for Funded 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 5649 Contra Forfeiture Revenue - Cash and Cash Equivalents
Debit 5659 Contra Forfeiture Revenue - Forfeitures of Property
Debit 5830 Contra Revenue for Taxes - Not Otherwise Classified
Debit 5831 Contra Revenue for Taxes - Individual
Debit 5832 Contra Revenue for Taxes - Corporate
Debit 5833 Contra Revenue for Taxes - Unemployment
Debit 5834 Contra Revenue for Taxes - Excise
Debit 5835 Contra Revenue for Taxes - Estate and Gift
Debit 5836 Contra Revenue for Taxes - Customs
Debit 5909 Contra Revenue for Other Revenue
Credit 1319 Allowance for Loss on Accounts Receivable
Credit 1329 Allowance for Loss on Taxes Receivable
Credit 1385 Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program
D404 To record the estimated allowance for bad debts related to non-credit-reform receivables.

**Comment:** This transaction should be used when a realization of revenue is not probable due to credit losses, see paragraph 40, SFFAS 7. For losses other than credit losses, see TC D402.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 4, "Managerial Cost Accounting Concepts and Standards"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6720 Bad Debt Expense
Credit 1319 Allowance for Loss on Accounts Receivable
Credit 1329 Allowance for Loss on Taxes Receivable
Credit 1345 Allowance for Loss on Interest Receivable - Loans
Credit 1346 Allowance for Loss on Interest Receivable - Investments
Credit 1347 Allowance for Loss on Interest Receivable - Not Otherwise Classified
Credit 1348 Allowance for Loss on Interest Receivable - Taxes
Credit 1359 Allowance for Loss on Loans Receivable

D406 To record the writeoff of penalties and fines receivable.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1365 Allowance for Loss on Penalties and Fines Receivable - Loans
Debit 1367 Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Debit 1368 Allowance for Loss on Penalties and Fines Receivable - Taxes
Credit 1360 Penalties and Fines Receivable - Not Otherwise Classified
Credit 1361 Penalties and Fines Receivable - Loans
Credit 1363 Penalties and Fines Receivable - Taxes

D407 To record the writeoff of administrative fees receivable.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1375 Allowance for Loss on Administrative Fees Receivable - Loans
Debit 1377 Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Debit 1378 Allowance for Loss on Administrative Fees Receivable - Taxes
Credit 1370 Administrative Fees Receivable - Not Otherwise Classified
Credit 1371 Administrative Fees Receivable - Loans
Credit 1373 Administrative Fees Receivable - Taxes
D408 To record the writeoff of accounts receivable.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1319 Allowance for Loss on Accounts Receivable
Credit 1310 Accounts Receivable

D410 To record the writeoff of taxes receivable.

**Reference:** USSGL implementation guidance; Miscellaneous Receipts

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1329 Allowance for Loss on Taxes Receivable
Credit 1325 Taxes Receivable

D412 To record the writeoff of loans receivable for loans made before fiscal 1992.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1359 Allowance for Loss on Loans Receivable
Credit 1350 Loans Receivable

D413 To writeoff loans receivable related to Troubled Assets Relief Program.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1389 Allowance for Subsidy - Loans - Troubled Assets Relief Program
Credit 1380 Loans Receivable - Troubled Assets Relief Program

D414 To record the writeoff of loans receivable and interest receivable for credit reform loans made after fiscal 1991.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1399 Allowance for Subsidy
Credit 1341 Interest Receivable - Loans
Credit 1350 Loans Receivable
D415 To record the writeoff of interest receivable related to Troubled Asset Relief Program.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1385 Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program
Credit 1381 Interest Receivable - Loans - Troubled Assets Relief Program

D416 To record the writeoff of interest receivable.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1345 Allowance for Loss on Interest Receivable - Loans
Debit 1346 Allowance for Loss on Interest Receivable - Investments
Debit 1347 Allowance for Loss on Interest Receivable - Not Otherwise Classified
Debit 1348 Allowance for Loss on Interest Receivable - Taxes
Credit 1340 Interest Receivable - Not Otherwise Classified
Credit 1341 Interest Receivable - Loans
Credit 1342 Interest Receivable - Investments
Credit 1343 Interest Receivable - Taxes
D418 To record the writeoff of assets other than investments.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1529 Inventory - Allowance
Debit 1549 Forfeited Property - Allowance
Debit 1569 Commodities - Allowance
Debit 1599 Other Related Property - Allowance
Debit 1719 Accumulated Depreciation on Improvements to Land
Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit 1749 Accumulated Depreciation on Other Structures and Facilities
Debit 1759 Accumulated Depreciation on Equipment
Debit 1819 Accumulated Depreciation on Assets Under Capital Lease
Debit 1829 Accumulated Amortization on Leasehold Improvements
Debit 1839 Accumulated Amortization on Internal-Use Software
Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit 7210 Losses on Disposition of Assets - Other
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1521 Inventory Purchased for Resale
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
Credit 1541 Forfeited Property Held for Sale
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1890 Other General Property, Plant, and Equipment
D420  To record the accrued estimated uncollectible exchange revenue due to credit losses with related costs incurred and collected for others in a General Fund receipt account.

**Comment:** Reverse USSGL TC-C405 to adjust USSGL account 2985, "Liability for Non-entity Assets Not Reported on the Statement of Custodial Activity. This activity will not be reported on the Statement of Custodial Activity or the custodial footnote.


**Budgetary Entry**
None

**Proprietary Entry**
Debit 6720 Bad Debt Expense
Credit 1319 Allowance for Loss on Accounts Receivable
Credit 1345 Allowance for Loss on Interest Receivable - Loans
Credit 1346 Allowance for Loss on Interest Receivable - Investments
Credit 1347 Allowance for Loss on Interest Receivable - Not Otherwise Classified
Credit 1348 Allowance for Loss on Interest Receivable - Taxes
Credit 1365 Allowance for Loss on Penalties and Fines Receivable - Loans
Credit 1367 Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Credit 1368 Allowance for Loss on Penalties and Fines Receivable - Taxes
Credit 1375 Allowance for Loss on Administrative Fees Receivable - Loans
Credit 1377 Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Credit 1378 Allowance for Loss on Administrative Fees Receivable - Taxes

D422  To record the reduction of custodial liability by the amount of estimated uncollectible exchange revenue with virtually no costs collected for others in a General Fund receipt account.

**Comment:** This activity is reported on the Statement of Custodial Activity or on the custodial footnote.

**Reference:** For more information on exchange revenue with virtually no costs, see paragraphs 45, 140, and 146, SFFAS No. 7.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 2980 Custodial Liability
Credit 5991 Accrued Collections for Others - Statement of Custodial Activity
D424  To record in a General Fund receipt account, the accrued estimated uncollectible nonexchange revenue and exchange revenue with virtually no cost reported on the Statement of Custodial Activity or on the custodial footnote. **Comment:** Also post USSGL TC-D422. See USSGL TC-D420 for other than revenue reported on the Statement of Custodial Activity or on the custodial footnote. **Reference:** For more information on exchange revenue with virtually no cost, see paragraphs 45, 140, and 146 and for more information on uncollectible nonexchange revenue, see paragraph 56 of FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting."

**Budgetary Entry**
None

**Proprietary Entry**
Debit 5315 Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act
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 5324 Contra Revenue for Penalties and Fines
Debit 5329 Contra Revenue for Administrative Fees
Debit 5830 Contra Revenue for Taxes - Not Otherwise Classified
Debit 5831 Contra Revenue for Taxes - Individual
Debit 5832 Contra Revenue for Taxes - Corporate
Debit 5833 Contra Revenue for Taxes - Unemployment
Debit 5834 Contra Revenue for Taxes - Excise
Debit 5835 Contra Revenue for Taxes - Estate and Gift
Debit 5836 Contra Revenue for Taxes - Customs
Debit 5909 Contra Revenue for Other Revenue
Credit 1319 Allowance for Loss on Accounts Receivable
Credit 1329 Allowance for Loss on Taxes Receivable
Credit 1345 Allowance for Loss on Interest Receivable - Loans
Credit 1346 Allowance for Loss on Interest Receivable - Investments
Credit 1347 Allowance for Loss on Interest Receivable - Not Otherwise Classified
Credit 1348 Allowance for Loss on Interest Receivable - Taxes
Credit 1365 Allowance for Loss on Penalties and Fines Receivable - Loans
Credit 1367 Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Credit 1368 Allowance for Loss on Penalties and Fines Receivable - Taxes
Credit 1375 Allowance for Loss on Administrative Fees Receivable - Loans
Credit 1377 Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Credit 1378 Allowance for Loss on Administrative Fees Receivable - Taxes
Credit 1385 Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program
D426  To record an adjustment to loans receivable based on acquired collateral property.

Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry
None

Proprietary Entry
Debit 1345 Allowance for Loss on Interest Receivable - Loans
Debit 1551 Foreclosed Property
  Credit 1341 Interest Receivable - Loans
  Credit 1350 Loans Receivable
  Credit 1559 Foreclosed Property - Allowance
  Credit 2910 Prior Liens Outstanding on Acquired Collateral

D428  To record an adjustment for actual loss of inventory.

Budgetary Entry
None

Proprietary Entry
Debit 1529 Inventory - Allowance
  Credit 1521 Inventory Purchased for Resale
  Credit 1522 Inventory Held in Reserve for Future Sale
  Credit 1523 Inventory Held for Repair
  Credit 1524 Inventory - Excess, Obsolete, and Unsuitable
  Credit 1525 Inventory - Raw Materials
  Credit 1526 Inventory - Work-in-Process
  Credit 1527 Inventory - Finished Goods

D430  To record an adjustment for actual loss of forfeited property.

Budgetary Entry
None

Proprietary Entry
Debit 1549 Forfeited Property - Allowance
  Credit 1541 Forfeited Property Held for Sale
  Credit 1542 Forfeited Property Held for Donation or Use
D432 To record an adjustment for actual loss of commodities that was disposed but not sold.

Comment: For the actual loss on commodities from sales, see USSGL TC C642.

Budgetary Entry
None

Proprietary Entry
Debit 1569 Commodities - Allowance
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

D434 To record assets purchased to store environmental waste from past operations at net book value of zero.

Reference: USSGL implementation guidance; Environmental Cleanup Cost Case Study

Budgetary Entry
None

Proprietary Entry
Debit 2995 Estimated Cleanup Cost Liability
Credit 1749 Accumulated Depreciation on Other Structures and Facilities

D436 To record a refund of offsetting collections, other than advances, that were collected in a prior-year.

Comment: See USSGL TC-A712 for refunds of advances. See USSGL TC-D438 for refunds of trust or special fund receipts.

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4650 Allotments - Expired Authority
Credit 4902 Delivered Orders - Obligations, Paid

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 5324 Contra Revenue for Penalties and Fines
Debit 5329 Contra Revenue for Administrative Fees
Debit 5409 Contra Revenue for Funded 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 5909 Contra Revenue for Other Revenue
Credit 1010 Fund Balance With Treasury
D438 To record a refund of trust or special fund receipts that was received in a prior-year.

**Comment:** See USSGL TC-A712 for refunds of advances. See USSGL TC-D436 for refunds of offsetting collections, other than advances.

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4650 Allotments - Expired Authority
Credit 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts

**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 5324 Contra Revenue for Penalties and Fines
Debit 5329 Contra Revenue for Administrative Fees
Debit 5409 Contra Revenue for Funded 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 5830 Contra Revenue for Taxes - Not Otherwise Classified
Debit 5831 Contra Revenue for Taxes - Individual
Debit 5832 Contra Revenue for Taxes - Corporate
Debit 5833 Contra Revenue for Taxes - Unemployment
Debit 5834 Contra Revenue for Taxes - Excise
Debit 5835 Contra Revenue for Taxes - Estate and Gift
Debit 5836 Contra Revenue for Taxes - Customs
Debit 5909 Contra Revenue for Other Revenue
Credit 1010 Fund Balance With Treasury
D500 - D799  ADJUSTMENTS/WRITEOFFS/RECLASSIFICATION - Reclassification/Revaluation

D502  To establish or record an increase to Imprest Funds or U.S. Debit Card Funds.  
**Comment:** Reverse when funds are returned to fund balance with Treasury. See Treasury Financial Manual Part 4--Chapter 3000 Third-Party Draft Procedures for Imprest Fund Disbursing Activities

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources  
Credit 4700 Commitments - Programs Subject to Apportionment

**Proprietary Entry**
Debit 1120 Imprest Funds  
Debit 1125 U.S. Debit Card Funds  
Credit 1010 Fund Balance With Treasury

D503  To record valuation increase in Government Sponsored Enterprise Preferred and/or Common Stock and/or Beneficial Interest Trust at the end of year.  
**Comment:** Also Post USSGL TC-C147. Reverse transaction for decreases

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1651 Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise  
Debit 1653 Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise  
Credit 5922 Valuation Change in Investments for Federal Government Sponsored Enterprise  
Credit 5923 Valuation Change in Investments - Beneficial Interest in Trust

D504  To record clearing of the prior-year imprest fund from an annual-year Treasury Appropriation Fund Symbol (TAFS) at the beginning of the next fiscal year.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury  
Credit 1120 Imprest Funds
D506 To record disbursements from nonfiduciary deposit funds. This includes return of escrow amounts and erroneous receipts and disbursing escrow monies to pay bills, taxes, and insurance.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 2400 Liability for Nonfiduciary Deposit Funds and Undeposited Collections
- Credit 1010 Fund Balance With Treasury
- Credit 1190 Other Cash
- Credit 1532 Seized Cash Deposited

D507 To record the classification of amounts from clearing accounts to the appropriate Treasury Appropriation Fund Symbol (TAFS).
**Reference:** USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

**Budgetary Entry**
None

**Proprietary Entry**
Debit 2410 Liability for Clearing Accounts
- Credit 1010 Fund Balance With Treasury

D508 To record the reclassification of expended balances held back from contractors from accounts payable.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 2110 Accounts Payable
- Credit 2130 Contract Holdbacks

D510 To record the transfer of construction-in-progress to capitalized assets or expenses.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1712 Improvements to Land
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 6100 Operating Expenses/Program Costs
- Credit 1720 Construction-in-Progress
D512  To record the realization that contractor-developed software-in-development is in production.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development

D514  To record the reclassification of expenses to "in-process type" asset accounts.

**Comment:** Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 6000 series and then offset those amounts using the USSGL account 6610 when the costs are capitalized to the appropriate "in-process type" account.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1526 Inventory - Work-in-Process
Debit 1720 Construction-in-Progress
Debit 1832 Internal-Use Software in Development
    Credit 6600 Applied Overhead
    Credit 6610 Cost Capitalization Offset

D516  To record the raw materials used to produce goods.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1526 Inventory - Work-in-Process
    Credit 1525 Inventory - Raw Materials

D518  To record the revaluation of foreclosed property.

**Reference:** USSGL implementation guidance; Guide to Basic Accounting and Reporting for Foreclosed Property in Federal Credit Reform Programs (Appendix 1)

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6790 Other Expenses Not Requiring Budgetary Resources
    Credit 1559 Foreclosed Property - Allowance
D520  To record completed inventory items.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1527 Inventory - Finished Goods  
Credit 1526 Inventory - Work-in-Process

D522  To record the reclassification of inventory held for sale that meets management's criteria for future sale.

**Comment:** Reverse entry when assets become saleable.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1522 Inventory Held in Reserve for Future Sale  
Credit 1521 Inventory Purchased for Resale  
Credit 1527 Inventory - Finished Goods

D523  To record the reclassification of damaged, irreparable inventory held for sale.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1524 Inventory - Excess, Obsolete, and Unserviceable  
Debit 7290 Other Losses  
Credit 1521 Inventory Purchased for Resale  
Credit 1527 Inventory - Finished Goods
D524  To record damaged inventory items that need repair.

Comment: Reverse this entry when repairs are completed.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1523 Inventory Held for Repair
Credit 1521 Inventory Purchased for Resale
Credit 1527 Inventory - Finished Goods

D526  To record the turn-in of a broken part from operating materials and supplies held for repair.

Comment: Also post USSGL TC-D530.

Budgetary Entry
None

Proprietary Entry
Debit 1514 Operating Materials and Supplies Held for Repair
Credit 6790 Other Expenses Not Requiring Budgetary Resources

D528  To record the revaluation of a turned-in broken part from operating materials and supplies held for repair based on estimated repair costs.

Comment: Reverse this entry when the repaired broken part is returned to stock as a serviceable item. See USSGL TC-D318.

Reference: USSGL implementation guidance; Operating Materials and Supplies

Budgetary Entry
None

Proprietary Entry
Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 1519 Operating Materials and Supplies - Allowance

D530  To record a repaired broken part that has been returned to stock as a serviceable item.

Comment: Use the original value of the part when it was turned in for repair (before the revaluation of the part based on the estimated repair cost). See USSGL TCs-D526 and D528.

Budgetary Entry
None

Proprietary Entry
Debit 1511 Operating Materials and Supplies Held for Use
Credit 1514 Operating Materials and Supplies Held for Repair
D532  To record prior-period adjustments for transitions to the allowance method for estimated repair costs not previously recorded.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
Credit 1529 Inventory - Allowance

D534  To record damaged inventory, using the direct method, items that need repair.

**Comment:** Inventory held for repair is valued the same as a serviceable item less estimated repair costs.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1523 Inventory Held for Repair
Debit 6100 Operating Expenses/Program Costs
Credit 1521 Inventory Purchased for Resale
Credit 1527 Inventory - Finished Goods

D536  To record prior-year adjustments for transitions to the direct method for estimated repair costs not previously recorded.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
Credit 1523 Inventory Held for Repair
D538 To record issuance of a new motor vehicle to the customer. The cost of goods sold represents the cost of the new vehicle. Upon sale, adjust inventory allowance to reduce the previously unrealized holding gains/losses.

**Comment:** This entry is a part of how the Department of Defense accounts for its repairable items involving trade-ins.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1529 Inventory - Allowance
Debit 6500 Cost of Goods Sold
Credit 1527 Inventory - Finished Goods

D540 To record a gain when inventory is revalued at the end of the period, using the latest acquisition method.

**Comment:** Reverse this transaction if there is a loss upon revaluation using the latest acquisition method.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1521 Inventory Purchased for Resale
Debit 1527 Inventory - Finished Goods
Credit 1529 Inventory - Allowance

D542 To record the classification of operating materials and supplies held for use that were damaged and cannot be consumed in operations. This entry also applies to excess or obsolete operating materials and supplies when the net realizable value is less than the book value.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1513 Operating Materials and Supplies - Excess, Obsolete, and UNSERVICEABLE
Debit 7290 Other Losses
Credit 1511 Operating Materials and Supplies Held for Use
D544  To record the reclassification of operating materials and supplies that meet management's criteria for future use.  
Comment: Reverse this entry when ready to use.  
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**  
None

**Proprietary Entry**  
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use  
Credit 1511 Operating Materials and Supplies Held for Use

D546  To reclassify excess or reserved assets to assets held for use.  
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**  
None

**Proprietary Entry**  
Debit 1511 Operating Materials and Supplies Held for Use  
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use  
Credit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable

D548  To record an unexpected permanent decline in the value of stockpile materials. This entry also applies to record stockpile material at net realizable value due to damage.  
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**  
None

**Proprietary Entry**  
Debit 7290 Other Losses  
Credit 1571 Stockpile Materials Held in Reserve  
Credit 1572 Stockpile Materials Held for Sale
D550  To record a permanent decline in value of stockpile materials that is unusual, infrequent, and material in dollar amount.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 7300 Extraordinary Items
   Credit 1571 Stockpile Materials Held in Reserve
   Credit 1572 Stockpile Materials Held for Sale

D552  To reclassify stockpile materials authorized to be sold.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1572 Stockpile Materials Held for Sale
   Credit 1571 Stockpile Materials Held in Reserve

D554  To record the forfeiture of a seized monetary instrument.

**Comment:** See USSGL TC-D555 for the disposal of seized monetary instruments.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1541 Forfeited Property Held for Sale
   Credit 5640 Forfeiture Revenue - Cash and Cash Equivalents
   Credit 5650 Forfeiture Revenue - Forfeitures of Property
D555  To record a removal of a seized monetary instrument.
Comment: See USSGL TC-D554 to record the forfeiture of seized monetary instruments.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 2990 Other Liabilities Without Related Budgetary Obligations
   Credit 1531 Seized Monetary Instruments

D556  To record the conversion to cash for a forfeited monetary instrument.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1110 Undeposited Collections
   Credit 1541 Forfeited Property Held for Sale

D558  To record forfeited personal property placed into official use.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1542 Forfeited Property Held for Donation or Use
Debit 2320 Other Deferred Revenue
   Credit 1541 Forfeited Property Held for Sale
   Credit 5650 Forfeiture Revenue - Forfeitures of Property

D560  To record forfeited personal property placed into official use at the end of the year and not depreciated.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1750 Equipment
   Credit 1542 Forfeited Property Held for Donation or Use
D562 To record forfeited personal property authorized to be distributed/donated to another entity.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1542 Forfeited Property Held for Donation or Use
Debit 2320 Other Deferred Revenue
Credit 1541 Forfeited Property Held for Sale
Credit 2990 Other Liabilities Without Related Budgetary Obligations

D564 To record an adjustment to the net realizable value of commodities.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 7290 Other Losses
Credit 1569 Commodities - Allowance

D566 To record inventory that has been lost and deemed immaterial.

Comment: Reverse this entry for immaterial inventory that has been found.

Budgetary Entry
None

Proprietary Entry
Debit 6500 Cost of Goods Sold
Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1521 Inventory Purchased for Resale

D568 To record inventory that has been lost and deemed material.

Budgetary Entry
None

Proprietary Entry
Debit 7290 Other Losses
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1521 Inventory Purchased for Resale
D569  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

D570  To record a gain on change in long-term assumptions related to federal pensions, Other Retirement Benefits or Other Post Employment Benefits, including veteran's compensation.

**Reference:** Gains and Losses on Pensions, Other Retirement Benefits or Other Post Employment Benefits Assumption Changes Scenario.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 2610 Actuarial Pension Liability
Debit 2620 Actuarial Health Insurance Liability
Debit 2630 Actuarial Life Insurance Liability
Debit 2690 Other Actuarial Liabilities
    Credit 7171 Gains on Changes in Long-Term Assumptions - From Experience
    Credit 7271 Gains on Changes in Long-Term Assumptions

D571  To record a loss on change in long-term assumptions related to federal pensions, Other Retirement Benefits or Other Post Employment Benefits, including veteran's compensation.

**Reference:** Gains and Losses on Pensions, Other Retirement Benefits or Other Post Employment Benefits Assumption Scenario.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 7172 Losses on Changes in Long-Term Assumptions - From Experience
Debit 7272 Losses on Changes in Long-Term Assumptions
    Credit 2610 Actuarial Pension Liability
    Credit 2620 Actuarial Health Insurance Liability
    Credit 2630 Actuarial Life Insurance Liability
    Credit 2690 Other Actuarial Liabilities
D572 To record a loss from the revaluation of foreign currency at the end of an accounting period.

**Comment:** Agencies that have foreign currency account symbols in the X7000 series refer to USSGL TCs-C192, C194, C440, D576, and D578.

**Reference:** USSGL implementation guidance; Accounting for Purchased Foreign Currency

**Budgetary Entry**
None

**Proprietary Entry**
Debit 7290 Other Losses  
Credit 1200 Foreign Currency

D573 To record a realized loss due to foreign exchange rate changes on Exchange Stabilization Fund assets.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**
Debit 4630 Funds Not Available for Commitment/Obligation  
Credit 4295 Adjustments to the Exchange Stabilization Fund

**Proprietary Entry**
Debit 7290 Other Losses  
Credit 1205 Foreign Currency Denominated Equivalent Assets  
Credit 1679 Foreign Exchange Rate Revalue Adjustments - Investments

D574 To record a gain from the revaluation of foreign currency at the end of an accounting period.

**Comment:** Agencies that have foreign currency account symbols in the X7000 series refer to USSGL TCs-C192, C194, C440, D576, and D578.

**Reference:** USSGL implementation guidance; Accounting for Purchased Foreign Currency

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1200 Foreign Currency  
Credit 7190 Other Gains
D575  To record a realized gain due to foreign exchange rate changes on Exchange Stabilization Fund assets.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**
Debit 4295 Adjustments to the Exchange Stabilization Fund  
Credit 4630 Funds Not Available for Commitment/Obligation

**Proprietary Entry**
Debit 1205 Foreign Currency Denominated Equivalent Assets  
Debit 1679 Foreign Exchange Rate Revalue Adjustments - Investments  
Credit 7190 Other Gains

D576  To record a loss resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period.

**Comment:** Agencies that have Foreign Currency Account Symbol (X7000 series) will make this entry.

**Reference:** USSGL implementation guidance; Accounting for X7000 Accounts

**Budgetary Entry**
None

**Proprietary Entry**
Debit 7290 Other Losses  
Credit 1200 Foreign Currency  
Credit 1310 Accounts Receivable

D578  To record a gain resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period.

**Comment:** Agencies that have Foreign Currency Account Symbol (X7000 series) will make this entry.

**Reference:** USSGL implementation guidance; Accounting for X7000 Accounts

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1200 Foreign Currency  
Debit 1310 Accounts Receivable  
Credit 7190 Other Gains
D579  To record the accumulated unrealized gain or loss on financial stability and foreign currency investments on a monthly basis.
   **Comment:** This account captures Exchange Stabilization Fund valuation activity. Reverse this transaction for a loss.
   **Reference:** SFFAS 7, "Accounting for Revenue and Other Financing Sources" Paragraph 238

   **Budgetary Entry**
   None

   **Proprietary Entry**
   Debit 1200 Foreign Currency
   Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
   Credit 5921 Valuation Change in Investments - Exchange Stabilization Fund

D580  To record the interest accruals on loan guarantee liabilities and the present value of loans.
   **Reference:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide

   **Budgetary Entry**
   None

   **Proprietary Entry**
   Debit 1399 Allowance for Subsidy
   Credit 2180 Loan Guarantee Liability
   Credit 6790 Other Expenses Not Requiring Budgetary Resources

D581  To reclassify a contingent receivable related to a capital transfer receivable in a Treasury general fund receipt account.
   **Reference:** USSGL implementation guidance; Capital Transfers

   **Budgetary Entry**
   None

   **Proprietary Entry**
   Debit 1925 Capital Transfers Receivable
   Credit 1923 Contingent Receivable for Capital Transfers

D582  To record the reclassification of a reduction of an expense from unfunded to funded due to collection of a refund receivable.

   **Budgetary Entry**
   None

   **Proprietary Entry**
   Debit 6790 Other Expenses Not Requiring Budgetary Resources
   Credit 6100 Operating Expenses/Program Costs
D584  To reclassify the offset from the revenue accrued to the revenue collected for others that is reported on the Statement of Custodial Activity or on the custodial footnote.
   **Comment**: See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
   **Reference**: USSGL implementation guidance; General Fund Receipt Account Guide

**Budgetary Entry**
None

**Proprietary Entry**
Debit 5990 Collections for Others - Statement of Custodial Activity
   Credit 5991 Accrued Collections for Others - Statement of Custodial Activity

D585  To reclassify the offset from the revenue or other financing sources accrued to revenue or other financing sources collected for others that is not reported on the Statement of Custodial Activity or on the custodial footnote.
   **Comment**: To reclassify revenue offset reported on the Statement of Custodial Activity or on the custodial footnote from accrued to collected, see USSGL TC-D584. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
   **Reference**: USSGL implementation guidance; General Fund Receipt Account Guide

**Budgetary Entry**
None

**Proprietary Entry**
Debit 5993 Offset to Non-Entity Collections - Statement of Changes in Net Position
   Credit 5994 Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position

D586  To reclassify tax revenue from accrued to collected.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 5820 Tax Revenue Accrual Adjustment - Not Otherwise Classified
Debit 5821 Tax Revenue Accrual Adjustment - Individual
Debit 5822 Tax Revenue Accrual Adjustment - Corporate
Debit 5823 Tax Revenue Accrual Adjustment - Unemployment
Debit 5824 Tax Revenue Accrual Adjustment - Excise
Debit 5825 Tax Revenue Accrual Adjustment - Estate and Gift
Debit 5826 Tax Revenue Accrual Adjustment - Customs
   Credit 5800 Tax Revenue Collected - Not Otherwise Classified
   Credit 5801 Tax Revenue Collected - Individual
   Credit 5802 Tax Revenue Collected - Corporate
   Credit 5803 Tax Revenue Collected - Unemployment
   Credit 5804 Tax Revenue Collected - Excise
   Credit 5805 Tax Revenue Collected - Estate and Gift
   Credit 5806 Tax Revenue Collected - Customs
D588 To record the movement of seized cash from a nonfiduciary deposit fund to a special receipt account upon forfeiture.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 2400 Liability for Nonfiduciary Deposit Funds and Undeposited Collections
Credit 1532 Seized Cash Deposited

D589 To record the market value adjustment between the amortized cost and the current market value of investments. In accordance with Federal Accounting Standards Advisory Board (FASAB) SFFAS No. 5, "Accounting for Liabilities of the Federal Government," paragraph 50, do not use this transaction for market adjustments for fixed value securities.

Comment: For an unrealized gain, USSGL account 1618 would be a debit.

Reference: USSGL implementation guidance: Investments Not Held to Maturity

Budgetary Entry
None

Proprietary Entry
Debit 7280 Unrealized Losses
Credit 1618 Market Adjustment - Investments
Credit 7180 Unrealized Gains

D591 To record the monetization of SDR certificates.

Comment: For the Department of Treasury use only.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 4295 Adjustments to the Exchange Stabilization Fund
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 2192 Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks
U.S. Government Standard General Ledger
Account Transactions

**D592** To record fair value adjustments (unrealized gain) of Exchange Stabilization Fund investments.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**
Debit 4295 Adjustments to the Exchange Stabilization Fund
Credit 4630 Funds Not Available for Commitment/Obligation

**Proprietary Entry**
Debit 1679 Foreign Exchange Rate Revalue Adjustments - Investments
Credit 7181 Unrealized Gains - Exchange Stabilization Fund

**D594** To record fair value (unrealized loss) of Exchange Stabilization Fund investments.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**
Debit 4630 Funds Not Available for Commitment/Obligation
Credit 4295 Adjustments to the Exchange Stabilization Fund

**Proprietary Entry**
Debit 7281 Unrealized Losses - Exchange Stabilization Fund
Credit 1679 Foreign Exchange Rate Revalue Adjustments - Investments

**D595** To record allocations on Special Drawing Rights.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**
Debit 4295 Adjustments to the Exchange Stabilization Fund
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
Credit 2193 Allocation of Special Drawing Rights (SDRs)
SUPPLEMENT

U.S. Government Standard General Ledger
Account Transactions

D600 To record the reclassification of Exchange Stabilization Fund asset related activities.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
None

Proprietary Entry
Debit 1200 Foreign Currency
Debit 1205 Foreign Currency Denominated Equivalent Assets
Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Debit 1670 Foreign Investments
Debit 1672 Premium on Foreign Investments
Debit 1679 Foreign Exchange Rate Revalue Adjustments - Investments
    Credit 1200 Foreign Currency
    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 1670 Foreign Investments
    Credit 1671 Discount on Foreign Investments
    Credit 1679 Foreign Exchange Rate Revalue Adjustments - Investments

D602 To record an IMF Quota increase due to a new agreement for Special Drawing Rights.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
None

Proprietary Entry
Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
    Credit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights

D604 To record the realized gains from the revaluation to US dollar for Special Drawing Rights Holdings.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 4295 Adjustments to the Exchange Stabilization Fund
    Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry
Debit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
    Credit 7190 Other Gains
To record the realized loss from the revaluation to US dollar for Special Drawing Rights Holdings.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**
Debit 4630 Funds Not Available for Commitment/Obligation  
Credit 4295 Adjustments to the Exchange Stabilization Fund

**Proprietary Entry**
Debit 7290 Other Losses  
Credit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights

To record the realized loss from the revaluation to US dollars for Special Drawing Right allocations.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**
Debit 4630 Funds Not Available for Commitment/Obligation  
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 7290 Other Losses  
Credit 2193 Allocation of Special Drawing Rights (SDRs)

To record the realized gain from the revaluation to US dollars for Special Drawing Right allocations.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**
Debit 4901 Delivered Orders - Obligations, Unpaid  
Credit 4630 Funds Not Available for Commitment/Obligation

**Proprietary Entry**
Debit 2193 Allocation of Special Drawing Rights (SDRs)  
Credit 7190 Other Gains
To record SDR interest and charges accrual with a net effect of an unrealized gain.

Comment: For the Department of Treasury use only.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**
Debit 4630 Funds Not Available for Commitment/Obligation
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 1344 Interest Receivable on Special Drawing Rights
Debit 6330 Other Interest Expenses
  Credit 2140 Accrued Interest Payable - Not Otherwise Classified
  Credit 5311 Interest Revenue - Investments
  Credit 7191 Other Gains for Accrued Special Drawing Right (SDR) Interest and Charges

To record SDR interest and charges accrual with a net effect of an unrealized loss.

Comment: For the Department of Treasury use only.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**
Debit 4630 Funds Not Available for Commitment/Obligation
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 1344 Interest Receivable on Special Drawing Rights
Debit 6330 Other Interest Expenses
  Debit 7291 Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges
  Credit 2140 Accrued Interest Payable - Not Otherwise Classified
  Credit 5311 Interest Revenue - Investments

To record the tru up of Special Drawing Right interest accrual and charges for the quarter.

Comment: For the Department of Treasury use only.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Debit 4901 Delivered Orders - Obligations, Unpaid
  Credit 4630 Funds Not Available for Commitment/Obligation

**Proprietary Entry**
Debit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
Debit 2140 Accrued Interest Payable - Not Otherwise Classified
  Credit 1344 Interest Receivable on Special Drawing Rights
E102  To record the accrued payroll at the end of the accounting period for unpaid estimated costs incurred. This includes funded expenses such as payroll and grantee expenses.  
**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period. See USSGL TC-E104 for benefit expenses. Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to a USSGL account 6000 expense series account and then offset those amounts using the USSGL account 6610 when the costs are capitalized to the appropriate “in-process type” account.

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 6100 Operating Expenses/Program Costs
Debit 6500 Cost of Goods Sold
Debit 6900 Nonproduction Costs
Credit 2190 Other Liabilities with Related Budgetary Obligations
Credit 2191 Employee Health Care Liability Incurred but Not Reported
Credit 2210 Accrued Funded Payroll and Leave
Credit 2211 Withholdings Payable

E104  To record the accrued benefit at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the employer agency.  
**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period.

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 6100 Operating Expenses/Program Costs
Debit 6400 Benefit Expense
Credit 2213 Employer Contributions and Payroll Taxes Payable
E106  To record the accrued benefits at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the benefit administering agency.

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

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 2610 Actuarial Pension Liability
Debit 6400 Benefit Expense
  Credit 2160 Entitlement Benefits Due and Payable
  Credit 2215 Other Post Employment Benefits Due and Payable
  Credit 2216 Pension Benefits Due and Payable to Beneficiaries
  Credit 2217 Benefit Premiums Payable to Carriers
  Credit 2218 Life Insurance Benefits Due and Payable to Beneficiaries

E108  To record the accrued liabilities other than payroll and benefits at the end of the accounting period for unpaid estimated costs incurred.

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

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 6100 Operating Expenses/Program Costs
  Credit 2190 Other Liabilities With Related Budgetary Obligations
E109 To record the actual repair costs to inventory, using the allowance method, that were lower than previously estimated.

Comment: In addition to this transaction, reverse USSGL TC-E410 when the actual costs are lower or greater than the estimate. If funded by a direct appropriation, also post USSGL TC-B134.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 1529 Inventory - Allowance
Credit 2110 Accounts Payable

E110 To record an adjustment for under-applied overhead deemed immaterial.

Reference: USSGL implementation guidance; FASAB SFFAS Nos. 4 and 7, "Managerial Cost Accounting Concepts and Standards" and "Accounting for Revenue and Other Financing Sources"

Budgetary Entry
None

Proprietary Entry
Debit 6500 Cost of Goods Sold
Debit 6600 Applied Overhead
Credit 6100 Operating Expenses/Program Costs
Credit 6710 Depreciation, Amortization, and Depletion

E112 To record an adjustment for over-applied overhead deemed immaterial.

Reference: USSGL implementation guidance; FASAB SFFAS Nos. 3 and 4, "Accounting for Inventory and Related Property" and "Managerial Cost Accounting Concepts and Standards"

Budgetary Entry
None

Proprietary Entry
Debit 6600 Applied Overhead
Credit 6100 Operating Expenses/Program Costs
Credit 6500 Cost of Goods Sold
Credit 6710 Depreciation, Amortization, and Depletion
E113  To record the amortization of the discount on a U.S. Treasury Zero Coupon Bond in a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

Comment: Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-E119 for amortization of a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Public Debt in a nonfiduciary deposit fund.

Budgetary Entry
Debit 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Debit 4290 Amortization of Investments in U.S. Treasury Zero Coupon Bonds
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4398 Offsetting Collections Temporarily Precluded From Obligation

Proprietary Entry
Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 5311 Interest Revenue - Investments

E114  To record adjustments for under-applied overhead and to prorate the difference between the actual and applied, if the amount is material.

Reference: USSGL implementation guidance; FASAB SFFAS Nos. 3 and 4, "Accounting for Inventory and Related Property" and "Managerial Cost Accounting Concepts and Standards"

Budgetary Entry
None

Proprietary Entry
Debit 1526 Inventory - Work-in-Process
Debit 1527 Inventory - Finished Goods
Debit 6500 Cost of Goods Sold
Debit 6600 Applied Overhead
Credit 6100 Operating Expenses/Program Costs
Credit 6710 Depreciation, Amortization, and Depletion
E115  To record the amortization of the discount on Federal securities in a nonfiduciary deposit fund.

**Comment:** Reverse this entry for amortization of a premium. For amortization of the discount on a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Public Debt to a nonfiduciary deposit fund see USSGL TC-E119. A nonfiduciary deposit fund should not have net position.

**Reference:** USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 2400 Liability for Nonfiduciary Deposit Funds and Undeposited Collections

E116  To record adjustments for over-applied overhead and to prorate the difference between the actual and applied, if the amount is material.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 4, "Managerial Cost Accounting Concepts and Standards”

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6600 Applied Overhead
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
Credit 6100 Operating Expenses/Program Costs
Credit 6500 Cost of Goods Sold
Credit 6710 Depreciation, Amortization, and Depletion
E117 To record the amortization of the discount on Federal securities that does not affect budgetary resources in a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

**Comment:** Reverse this entry for amortization of a premium. For amortization of the discount on a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Public Debt see USSGL TC-E113. See USSGL TC-E115 for amortization of the discount on Federal securities in a nonfiduciary deposit fund.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 5311 Interest Revenue - Investments

E118 To record amortization of subsidy for loans.

**Reference:** USSGL implementation guidance; Credit Reform Direct Loan Case Study

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1389 Allowance for Subsidy - Loans - Troubled Assets Relief Program
Debit 1399 Allowance for Subsidy
Credit 5313 Interest Revenue - Subsidy Amortization

E119 To record the amortization of the discount on a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Public Debt in a nonfiduciary deposit fund.

**Comment:** A nonfiduciary deposit fund should not have net position.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 2400 Liability for Nonfiduciary Deposit Funds and Undeposited Collections
E120 To record depreciation, amortization, and depletion expense on assets other than investments.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6710 Depreciation, Amortization, and Depletion
Credit 1719 Accumulated Depreciation on Improvements to Land
Credit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Credit 1749 Accumulated Depreciation on Other Structures and Facilities
Credit 1759 Accumulated Depreciation on Equipment
Credit 1819 Accumulated Depreciation on Assets Under Capital Lease
Credit 1829 Accumulated Amortization on Leasehold Improvements
Credit 1839 Accumulated Amortization on Internal-Use Software
Credit 1849 Allowance for Depletion
Credit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment

E121 To record the amortization of the discount on securities, accounted for under the Credit Reform Act, that does not affect budgetary resources.

**Comment:** Reverse this entry for amortization of a premium.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 5310 Interest Revenue - Other

E122 To record accrued and compounded interest on the liability of loan guarantees.

**Reference:** USSGL implementation guidance; Credit Reform Guarantee Loan Case Study

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6340 Interest Expense Accrued on the Liability for Loan Guarantees
Credit 2180 Loan Guarantee Liability
E124 To record in the issuing entity, the amortization of discount on securities held by a nonfiduciary deposit fund. 
**Reference:** USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6320 Interest Expenses on Securities
Credit 2533 Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority

E126 To record in the issuing entity, the amortization of premium on securities held by a nonfiduciary deposit fund. 
**Reference:** USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

**Budgetary Entry**
None

**Proprietary Entry**
Debit 2534 Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit 6320 Interest Expenses on Securities

E204 To record the reduction of partially canceled authority for the amount of an outstanding payable for a valid bill related to a canceled appropriation.

**Comment:** Also post USSGL TC-B134 to record the appropriation used to pay the outstanding payable and TC-B412 to record an obligation and accounts payable for a valid bill related to the canceled appropriation.

**Reference:** USSGL implementation guidance; Accounting for Partial Cancellation - No-Year TAFS With "Definite Authority"

**Memorandum Entry**
Debit 8101 Partial or Early Cancellation of Authority
Credit 8102 Offset for Partial or Early Cancellation of Authority
E400 - E499  ACCRUALS/NONBUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND COLLECTIONS - Accumulated and Allocated Costs Not in Categories Above

E402  To record the imputed costs and related imputed financing sources.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6730 Imputed Costs
Credit 5780 Imputed Financing Sources

E404  To record the application of overhead expenses to work-in-process.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1526 Inventory - Work-in-Process
Credit 6600 Applied Overhead
Credit 6710 Depreciation, Amortization, and Depletion

E406  To record inventory used for operations.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
E408  To record cost of goods sold.
Comment: To record sales proceeds, see USSGL TCs-A714 and C186.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 6500 Cost of Goods Sold
   Credit 1521 Inventory Purchased for Resale
   Credit 1527 Inventory - Finished Goods
   Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

E410  To record the estimated repair costs for an item using the allowance method.
Comment: See USSGL TC-D534 for direct method.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property", paragraph 32

Budgetary Entry
None

Proprietary Entry
Debit 6790 Other Expenses Not Requiring Budgetary Resources
   Credit 1529 Inventory - Allowance

E412  To record actual repair costs using the direct method.
Comment: See USSGL TC-E414 to capitalize repairs up to the serviceable value of the item. If funded by a direct appropriation, also post USSGL TC-B134.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
   Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 1523 Inventory Held for Repair
Debit 6100 Operating Expenses/Program Costs
   Credit 2110 Accounts Payable
E414  To capitalize previously expensed repair costs up to the serviceable value of the inventory item using the direct method.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1523 Inventory Held for Repair
Credit 6100 Operating Expenses/Program Costs

E416  To record stockpile materials issued for use under the consumption method.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 1571 Stockpile Materials Held in Reserve

E418  To record a lien of real and intangible forfeited property in the allowance account.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6100 Operating Expenses/Program Costs
Credit 1549 Forfeited Property - Allowance
E502  To record the loss on disposition of assets resulting from the transfer of ownership of general property, plant, and equipment (land, buildings, equipment, and other) to non-Federal entities.

**Reference:** USSGL implementation guidance; FASAB SFFAS Nos. 6 and 8, "Accounting for Property, Plant, and Equipment (PP&E)" and "Supplementary Stewardship Reporting"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1719 Accumulated Depreciation on Improvements to Land  
Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations  
Debit 1749 Accumulated Depreciation on Other Structures and Facilities  
Debit 1759 Accumulated Depreciation on Equipment  
Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment  
Debit 7210 Losses on Disposition of Assets - Other  
  Credit 1711 Land and Land Rights  
  Credit 1712 Improvements to Land  
  Credit 1730 Buildings, Improvements, and Renovations  
  Credit 1740 Other Structures and Facilities  
  Credit 1750 Equipment  
  Credit 1890 Other General Property, Plant, and Equipment

E504  To record distributed personal property.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 2990 Other Liabilities Without Related Budgetary Obligations  
  Credit 1542 Forfeited Property Held for Donation or Use
E506 To record a commodity transferred to another Federal agency.

Comment: Upon transfer of the commodity, the carrying amount of the commodity held for other purposes shall be removed from the commodity’s asset account and reported as an expense.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 6100 Operating Expenses/Program Costs
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
To record the transfer-out of nonbudgetary or non-Federal accounts receivable to other Federal entities without reimbursement.

Comment: Refer to USSGL TCs-E510, E512, and E514.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances; General Fund Receipt Account Guide

Proprietary Entry
Debit 1319 Allowance for Loss on Accounts Receivable
Debit 1329 Allowance for Loss on Taxes Receivable
Debit 1345 Allowance for Loss on Interest Receivable - Loans
Debit 1346 Allowance for Loss on Interest Receivable - Investments
Debit 1347 Allowance for Loss on Interest Receivable - Not Otherwise Classified
Debit 1348 Allowance for Loss on Interest Receivable - Taxes
Debit 1359 Allowance for Loss on Loans Receivable
Debit 1365 Allowance for Loss on Penalties and Fines Receivable - Loans
Debit 1367 Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Debit 1368 Allowance for Loss on Penalties and Fines Receivable - Taxes
Debit 1375 Allowance for Loss on Administrative Fees Receivable - Loans
Debit 1377 Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Debit 1378 Allowance for Loss on Administrative Fees Receivable - Taxes
Debit 1385 Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program
Debit 1389 Allowance for Subsidy - Loans - Troubled Assets Relief Program
Debit 1399 Allowance for Subsidy
Debit 5776 Nonbudgetary Financing Sources Transferred Out
Credit 1310 Accounts Receivable
Credit 1320 Funded 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 - Not Otherwise Classified
Credit 1341 Interest Receivable - Loans
Credit 1342 Interest Receivable - Investments
Credit 1343 Interest Receivable - Taxes
Credit 1350 Loans Receivable
Credit 1360 Penalties and Fines Receivable - Not Otherwise Classified
Credit 1361 Penalties and Fines Receivable - Loans
Credit 1363 Penalties and Fines Receivable - Taxes
Credit 1370 Administrative Fees Receivable - Not Otherwise Classified
Credit 1371 Administrative Fees Receivable - Loans
Credit 1373 Administrative Fees Receivable - Taxes
Credit 1380 Loans Receivable - Troubled Assets Relief Program
Credit 1381 Interest Receivable - Loans - Troubled Assets Relief Program
E509  To record the transfer-out of nonbudgetary fund balances to other Federal entities without reimbursements.

**Comment:** See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

**Reference:** USSGL implementation guidance; General Fund Receipt Account Guide

### Budgetary Entry
None

### Proprietary Entry
Debit 5776 Nonbudgetary Financing Sources Transferred Out
Credit 1010 Fund Balance With Treasury
E510 To record the transfer-out of inventory items and general property, plant, and equipment to other Federal entities without reimbursement.

**Comment:** Refer to USSGL TCs-E508, E512, and E514.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1519 Operating Materials and Supplies - Allowance
Debit 1529 Inventory - Allowance
Debit 1549 Forfeited Property - Allowance
Debit 1559 Foreclosed Property - Allowance
Debit 1569 Commodities - Allowance
Debit 1599 Other Related Property - Allowance
Debit 1719 Accumulated Depreciation on Improvements to Land
Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit 1749 Accumulated Depreciation on Other Structures and Facilities
Debit 1759 Accumulated Depreciation on Equipment
Debit 1819 Accumulated Depreciation on Assets Under Capital Lease
Debit 1829 Accumulated Amortization on Leasehold Improvements
Debit 1839 Accumulated Amortization on Internal-Use Software
Debit 1849 Allowance for Depletion
Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit 5730 Financing Sources Transferred Out Without Reimbursement

- Credit 1511 Operating Materials and Supplies Held for Use
- Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
- Credit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
- Credit 1514 Operating Materials and Supplies Held for Repair
- Credit 1521 Inventory Purchased for Resale
- Credit 1522 Inventory Held in Reserve for Future Sale
- Credit 1523 Inventory Held for Repair
- Credit 1524 Inventory - Excess, Obsolete, and Unserviceable
- Credit 1525 Inventory - Raw Materials
- Credit 1526 Inventory - Work-in-Process
- Credit 1527 Inventory - Finished Goods
- Credit 1531 Seized Monetary Instruments
- Credit 1541 Forfeited Property Held for Sale
- Credit 1542 Forfeited Property Held for Donation or Use
- Credit 1551 Foreclosed Property
- Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
- Credit 1571 Stockpile Materials Held in Reserve
- Credit 1572 Stockpile Materials Held for Sale
- Credit 1591 Other Related Property
- Credit 1711 Land and Land Rights
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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

E512 To record the transfer-out of investments to other Federal entities without reimbursement.

Comment: Refer to USSGL TCs E508, E510, and E514.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry
None

Proprietary Entry
Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1618 Market Adjustment - Investments
Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 5730 Financing Sources Transferred Out Without Reimbursement
  Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
  Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
  Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
  Credit 1618 Market Adjustment - Investments
  Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
  Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
  Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
  Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
  Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
  Credit 1690 Other Investments
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E514 To record the transfer-out of accounts payable to other Federal entities without reimbursement.

Comment: Refer to USSGL TCs E508, E510, and E512.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry
None

Proprietary Entry
Debit 2150 Payable for Transfers of Currently Invested Balances
Debit 2155 Expenditure Transfers Payable
Debit 2170 Subsidy Payable to the Financing Account
Debit 2180 Loan Guarantee Liability
Debit 2220 Unfunded Leave
Debit 2225 Unfunded FECA Liability
Debit 2290 Other Unfunded Employment Related Liability
Debit 2310 Liability for Advances and Prepayments
Debit 2510 Principal Payable to the Bureau of the Public Debt
Debit 2520 Principal Payable to the Federal Financing Bank
Debit 2610 Actuarial Pension Liability
Debit 2620 Actuarial Health Insurance Liability
Debit 2630 Actuarial Life Insurance Liability
Debit 2650 Actuarial FECA Liability
Debit 2660 Actuarial Liabilities for Federal Insurance and Guarantee Programs
Debit 2670 Actuarial Liabilities for Treasury-Managed Benefit Programs
Debit 2690 Other Actuarial Liabilities
Debit 2910 Prior Liens Outstanding on Acquired Collateral
Debit 2920 Contingent Liabilities
Debit 2923 Contingent Liability for Capital Transfers
Debit 2940 Capital Lease Liability
Debit 2960 Accounts Payable From Canceled Appropriations
Debit 2970 Liability for Capital Transfers
Debit 2990 Other Liabilities Without Related Budgetary Obligations
Debit 2995 Estimated Cleanup Cost Liability

Credit 5730 Financing Sources Transferred Out Without Reimbursement
E516 To record a capital transfer receivable in a General Fund Receipt Account.

**Comment:** For liquidating accounts, debit USSGL account 1925. Also post USSGL TC-C405

**Reference:** USSGL implementation guidance; Capital Transfers.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1923 Contingent Receivable for Capital Transfers
Debit 1925 Capital Transfers Receivable
Credit 5756 Nonexpenditure Financing Sources - Transfers-In - Capital Transfers

E602 To record inventory or operating materials and supplies acquired through exchange of nonmonetary assets.

**Comment:** An entity receiving assets of greater value than those exchanged recognizes a gain and an entity receiving assets of lesser value recognizes a loss.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1523 Inventory Held for Repair
Debit 1524 Inventory - Excess, Obsolete, and Unserviceable
Debit 1525 Inventory - Raw Materials
Debit 1526 Inventory - Work-in-Process
Debit 1527 Inventory - Finished Goods
Debit 7210 Losses on Disposition of Assets - Other
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1521 Inventory Purchased for Resale
Credit 7110 Gains on Disposition of Assets - Other
E604 To record the transfer-in of nonbudgetary or non-Federal accounts receivable from others without reimbursement.

Comment: Refer to USSGL TCs-E606, E608, and E610.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances; General Fund Receipt Account Guide

Budgetary Entry
None

Proprietary Entry
Debit 1310 Accounts Receivable
Debit 1320 Funded Employment Benefit Contributions Receivable
Debit 1325 Taxes Receivable
Debit 1330 Receivable for Transfers of Currently Invested Balances
Debit 1335 Expenditure Transfers Receivable
Debit 1340 Interest Receivable - Not Otherwise Classified
Debit 1341 Interest Receivable - Loans
Debit 1342 Interest Receivable - Investments
Debit 1343 Interest Receivable - Taxes
Debit 1350 Loans Receivable
Debit 1360 Penalties and Fines Receivable - Not Otherwise Classified
Debit 1361 Penalties and Fines Receivable - Loans
Debit 1363 Penalties and Fines Receivable - Taxes
Debit 1370 Administrative Fees Receivable - Not Otherwise Classified
Debit 1371 Administrative Fees Receivable - Loans
Debit 1373 Administrative Fees Receivable - Taxes
Debit 1380 Loans Receivable - Troubled Assets Relief Program
Debit 1381 Interest Receivable - Loans - Troubled Assets Relief Program
Credit 1319 Allowance for Loss on Accounts Receivable
Credit 1329 Allowance for Loss on Taxes Receivable
Credit 1345 Allowance for Loss on Interest Receivable - Loans
Credit 1346 Allowance for Loss on Interest Receivable - Investments
Credit 1347 Allowance for Loss on Interest Receivable - Not Otherwise Classified
Credit 1348 Allowance for Loss on Interest Receivable - Taxes
Credit 1359 Allowance for Loss on Loans Receivable
Credit 1365 Allowance for Loss on Penalties and Fines Receivable - Loans
Credit 1367 Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Credit 1368 Allowance for Loss on Penalties and Fines Receivable - Taxes
Credit 1375 Allowance for Loss on Administrative Fees Receivable - Loans
Credit 1377 Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Credit 1378 Allowance for Loss on Administrative Fees Receivable - Taxes
Credit 1385 Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program
Credit 1389 Allowance for Subsidy - Loans - Troubled Assets Relief Program
Credit 1399 Allowance for Subsidy
Credit 5775 Nonbudgetary Financing Sources Transferred In
E606 To record the transfer-in of inventory items and general property, plant, and equipment from others without reimbursement.

**Comment:** Refer to USSGL TCs-E604, E608, and E610.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 1511 Operating Materials and Supplies Held for Use
- Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
- Debit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unsuitable
- 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 Unsuitable
- Debit 1525 Inventory - Raw Materials
- Debit 1526 Inventory - Work-in-Process
- Debit 1527 Inventory - Finished Goods
- Debit 1531 Seized Monetary Instruments
- Debit 1541 Forfeited Property Held for Sale
- Debit 1542 Forfeited Property Held for Donation or Use
- Debit 1551 Foreclosed Property
- Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
- Debit 1571 Stockpile Materials Held in Reserve
- Debit 1572 Stockpile Materials Held for Sale
- Debit 1591 Other Related Property
- Debit 1711 Land and Land Rights
- Debit 1712 Improvements to Land
- Debit 1720 Construction-in-Progress
- Debit 1730 Buildings, Improvements, and Renovations
- Debit 1740 Other Structures and Facilities
- Debit 1750 Equipment
- Debit 1810 Assets Under Capital Lease
- Debit 1820 Leasehold Improvements
- Debit 1830 Internal-Use Software
- Debit 1832 Internal-Use Software in Development
- Debit 1840 Other Natural Resources
- Debit 1890 Other General Property, Plant, and Equipment
- Debit 1990 Other Assets
  - Credit 1519 Operating Materials and Supplies - Allowance
  - Credit 1529 Inventory - Allowance
  - Credit 1549 Forfeited Property - Allowance
  - Credit 1559 Foreclosed Property - Allowance
E608  To record the transfer-in of investments from others without reimbursement.

Comment: Refer to USSGL TCs-E604, E606, and E610.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry
None

Proprietary Entry
Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1618 Market Adjustment - Investments
Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Debit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 1690 Other Investments
  Credit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
  Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
  Credit 1618 Market Adjustment - Investments
  Credit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
  Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
  Credit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
  Credit 5720 Financing Sources Transferred In Without Reimbursement
E610 To record the transfer-in of accounts payable from others without reimbursement.

**Comment:** Refer to USSGL TCs-E604, E606, and E608.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**
None

**Proprietary Entry**
Debit 5720 Financing Sources Transferred In Without Reimbursement
Credit 2150 Payable for Transfers of Currently Invested Balances
Credit 2155 Expenditure Transfers Payable
Credit 2170 Subsidy Payable to the Financing Account
Credit 2180 Loan Guarantee Liability
Credit 2220 Unfunded Leave
Credit 2225 Unfunded FECA Liability
Credit 2290 Other Unfunded Employment Related Liability
Credit 2310 Liability for Advances and Prepayments
Credit 2510 Principal Payable to the Bureau of the Public Debt
Credit 2520 Principal Payable to the Federal Financing Bank
Credit 2610 Actuarial Pension Liability
Credit 2620 Actuarial Health Insurance Liability
Credit 2630 Actuarial Life Insurance Liability
Credit 2650 Actuarial FECA Liability
Credit 2660 Actuarial Liabilities for Federal Insurance and Guarantee Programs
Credit 2670 Actuarial Liabilities for Treasury-Managed Benefit Programs
Credit 2690 Other Actuarial Liabilities
Credit 2910 Prior Liens Outstanding on Acquired Collateral
Credit 2920 Contingent Liabilities
Credit 2923 Contingent Liability for Capital Transfers
Credit 2940 Capital Lease Liability
Credit 2960 Accounts Payable From Canceled Appropriations
Credit 2970 Liability for Capital Transfers
Credit 2990 Other Liabilities Without Related Budgetary Obligations
Credit 2995 Estimated Cleanup Cost Liability
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**F100 - F299 YEAREND - Preclosing Entries**

**F104** To record adjustments for anticipated nonexpenditure transfers not realized.

**Comment:** Balances in anticipated accounts must be zero at yearend.

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
- Credit 4160 Anticipated Transfers - Current-Year Authority
- Credit 4165 Allocations of Authority - Anticipated From Invested Balances
- Credit 4180 Anticipated Transfers - Prior-Year Balances
- Credit 4183 Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose

**Proprietary Entry**
None

**F106** To record the reductions of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant).

**Comment:** To record as an adjusting entry before preparing the preclosing trial balance. Do not process this transaction with USSGL TC-F108 unless indefinite authority needs further adjusting.

**Reference:** USSGL implementation guidance; FACTS II Indefinite No-Year

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
- Credit 4391 Adjustments to Indefinite Appropriations

**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 Appropriations  
Credit 4450 Unapportioned Authority  
Credit 4510 Apportionments  
Credit 4610 Allotments - Realized Resources  
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

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

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**F108**  To record the reduction of permanent indefinite resources when a warrant is received.

**Comment:** Do not process this transaction unless indefinite authority needs further adjusting. Reverse entry for an increase.

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
Debit 4510 Apportionments  
Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4111 Debt Liquidation Appropriations  
Credit 4118 Reestimated Loan Subsidy Appropriation  
Credit 4119 Other Appropriations Realized

**Proprietary Entry**

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

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**F109**  To record the removal of unfilled customer orders without advance in excess of obligations.

**Comment:** For expiring accounts only. To record as an adjusting entry before preparing the preclosing trial balance.

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4221 Unfilled Customer Orders Without Advance

**Proprietary Entry**

None
F110  To record the removal of unfilled customer orders with advance and to return advance in excess of obligations.
Comment: For expiring accounts only. To record as an adjusting entry before preparing the preclosing trial balance.

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4222 Unfilled Customer Orders With Advance

Proprietary Entry
Debit 2310 Liability for Advances and Prepayments
Credit 1010 Fund Balance With Treasury

F111  To record in the ordering fund the reduction to undelivered orders so that the balance equals obligations in the performing fund for the related unfilled customer orders.
Comment: Process when both Treasury Appropriation Fund Symbols are expiring. This transaction complies with the Economy Act and Office of Management and Budget Circular No. A-11, Section 20 (2004).
Reference: USSGL implementation guidance; Economy Act Scenario (December 2004)

Budgetary Entry
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4610 Allotments - Realized Resources
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
None

F112  To record adjustments for anticipated resources not realized.
Comment: Balances in anticipated accounts must be zero at yearend.

Budgetary Entry
Debit 4131 Current-Year Contract Authority Realized
Debit 4141 Current-Year Borrowing Authority Realized
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4590 Apportionments - Anticipated Resources - Programs Subject to Apportionment
Debit 4690 Anticipated Resources - Programs Exempt From Apportionment
Credit 4032 Estimated Indefinite Contract Authority
Credit 4042 Estimated Indefinite Borrowing Authority
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4070 Anticipated Collections From Federal Sources
Credit 4120 Anticipated Indefinite Appropriations
Credit 4210 Anticipated Reimbursements and Other Income
Credit 4215 Anticipated Expenditure Transfers from Trust Funds
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 must be zero at yearend.

Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4700 Commitments - Programs Subject to Apportionment
Debit 4720 Commitments - Programs Exempt From Apportionment
  Credit 4048 Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances
  Credit 4133 Decreases to Indefinite Contract Authority
  Credit 4143 Current-Year Decreases to Indefinite Borrowing Authority Realized

Proprietary Entry
None

F114 To record adjustments for anticipated reductions not realized.

Comment: Balances are reduced to zero.

Budgetary Entry
Debit 4034 Anticipated Adjustments to Contract Authority
Debit 4044 Anticipated Reductions to Borrowing Authority
Debit 4047 Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority
Debit 4048 Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances
  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 Anticipated Indefinite Appropriations
Debit 4210 Anticipated Reimbursements and Other Income
Debit 4215 Anticipated Expenditure Transfers from Trust Funds
Debit 4310 Anticipated Recoveries of Prior-Year Obligations
  Credit 4450 Unapportioned Authority

Proprietary Entry
None
To record adjustments for reductions to resources in excess of those anticipated.

**Comment:** Adjust abnormal balances to zero.

**Budgetary Entry**

- Debit 4450 Unapportioned Authority
- Credit 4034 Anticipated Adjustments to Contract Authority
- Credit 4044 Anticipated Reductions to Borrowing Authority
- Credit 4047 Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority

**Proprietary Entry**

None

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
- Debit 5919 Revenue and Other Financing Sources - Cancellations
- Credit 1010 Fund Balance With Treasury

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

**Comment:** Use USSGL account 4650 if the authority is expired.

**Reference:** USSGL implementation guidance; Cancellations - Available Trust or Special Funds With Invested Relationships

**Budgetary Entry**

- Debit 4450 Unapportioned Authority
- Debit 4510 Apportionments
- Debit 4610 Allotments - Realized Resources
- Debit 4620 Unobligated Funds Exempt From Apportionment
- Debit 4650 Allotments - Expired Authority
  - Credit 4356 Cancellation of Appropriation From Invested Balances

**Proprietary Entry**

- Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
  - 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 Exempt From Apportionment
   Credit 4351 Partial or Early Cancellation of Authority With a U.S. Treasury Warrant

**Proprietary Entry**
Debit 3106 Unexpended Appropriations - Adjustments
Debit 5919 Revenue and Other Financing Sources - Cancellations
   Credit 1010 Fund Balance With Treasury

**F123**  To record the amount of unobligated appropriated receipts in a trust or special fund expenditure account represented as a receivable from or payable in an invested trust of special fund that is canceled. There is no movement of fund balance.

**Comment:** Use USSGL account 4650 if the authority is expired. Also post USSGL TC-A519 if receivable account USSGL 4126 needs to be adjusted, or post USSGL TC-D141 if a payable needs to be adjusted.

**Reference:** USSGL implementation guidance; Cancellations - Available Trust or Special Funds With Invested Relationships; Cancellations of Expenditure Transfers Receivable/Payable

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4650 Allotments - Expired Authority
   Credit 4357 Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds

**Proprietary Entry**
None

**F124**  To record the closing of General Fund receipt accounts associated with fund balance at yearend.

**Comment:** See USSGL TC-C142 and TC-C147 for the original transaction.

**Reference:** USSGL implementation guidance; General Fund Receipt Account Guide

**Budgetary Entry**
None

**Proprietary Entry**
Debit 2980 Custodial Liability
Debit 2985 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity
   Credit 1010 Fund Balance With Treasury
F125 To record the closing of General Fund receipt accounts associated with USSGL account 7500 at yearend.  
Comment: See USSGL TC-C437 for the original transaction. 
Reference: USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

**Budgetary Entry**
None

**Proprietary Entry**
Debit 2985 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity  
Credit 7500 Distribution of Income - Dividend

F126 To record an adjustment to authority temporarily unavailable for Treasury Appropriation Fund Symbols that do not have a Schedule N (Schedule on Unavailable Collections) in the President's Budget and do not report authority precluded from obligation on the Program and Financing Schedule (P&F).

Reference: USSGL implementation guidance; Authority Temporarily Precluded From Obligation

**Budgetary Entry**
Debit 4395 Authority Unavailable for Obligation Pursuant to Public Law - Temporary  
Credit 4450 Unapportioned Authority

**Proprietary Entry**
None

F128 To record the cancellation of a valid obligation and account payable in the "canceling appropriation."

Comment: Reverse USSGL TC-B134. Also post USSGL TC-F120 or TC-F122 to cancel the expired authority and withdraw fund balance. See USSGL TC-F130 to reestablish a canceled accounts payable in the canceled appropriation. Credit USSGL account 4450 only for partial cancellations. See Office of Management and Budget Circular No. A-11 for additional guidance.

Reference: USSGL implementation guidance; Canceled Payables

**Budgetary Entry**
Debit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries  
Credit 4450 Unapportioned Authority  
Credit 4650 Allotments - Expired Authority

**Proprietary Entry**
Debit 2110 Accounts Payable  
Credit 6100 Operating Expenses/Program Costs
F130 To reinstate the valid account payable in the canceled appropriation for financial statement presentation.

**Comment:** Post this transaction concurrently with USSGL TC-F128. Office of Management and Budget (OMB) Circular No. A-11 requires agencies to maintain proper general ledger control for obligations to prevent both overpayment and over-obligation related to canceled appropriations, and that anti-deficiency provisions continue to apply to canceled appropriations. See OMB Circular No. A-11 for additional guidance.

**Reference:** USSGL implementation guidance; Canceled Payables

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6800 Future Funded Expenses
Credit 2960 Accounts Payable From Canceled Appropriations

F132 To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year receipts is greater than the amount needed to cover current-year obligations.

**Comment:** Refer to USSGL TC-F354 if the total amount of current-year receipts is not enough to cover current-year obligations.

**Reference:** USSGL implementation guidance; Trust Fund Guide: Trust Funds With Balances Precluded From Obligation

**Budgetary Entry**
Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation
Credit 4157 Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation

**Proprietary Entry**
None

F134 To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year collections is greater than the amount needed to cover current-year obligations.

**Comment:** Refer to USSGL TC-F356 if the total amount of current-year receipts is not enough to cover current-year obligations.

**Reference:** USSGL implementation guidance; Trust Fund Guide: Trust Funds With Balances Precluded From Obligation

**Budgetary Entry**
Debit 4398 Offsetting Collections Temporarily Precluded From Obligation
Credit 4158 Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation

**Proprietary Entry**
None
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F144 To record the cancellation of a receivable for reimbursable activity.
Comment: Also post USSGL TC-C420 in a General Fund receipt account. To record as an adjusting entry before preparing the preclosing trial balance, post this transaction prior to posting USSGL TC-F120, which cancels expired authority.
Reference: USSGL implementation guidance; Expired and Canceled Authority; General Fund Receipt Account Guide

**Budgetary Entry**
Debit 4650 Allotments - Expired Authority
   Credit 4251 Reimbursements and Other Income Earned - Receivable

**Proprietary Entry**
Debit 5200 Revenue From Services Provided
Debit 5900 Other Revenue
   Credit 1310 Accounts Receivable

F146 To record the cancellation of expired balances in the expenditure account and return amounts to the associated unavailable receipt account. A Treasury warrant is required.
Comment: Record as an adjusting entry before preparing the preclosing trial balance.

**Budgetary Entry**
Debit 4650 Allotments - Expired Authority
   Credit 4355 Cancellation of Appropriation From Unavailable Receipts

**Proprietary Entry**
Debit 5745 Appropriated Dedicated Collections Transferred Out
   Credit 1010 Fund Balance With Treasury
F300 - F499  YEAREND - Closing Entries

F301  To reclassify the balance of partially canceled authority to memorandum accounts.

Comment: Also post USSGL TC-F390 to record the closing of canceled authority for partial cancellations.

Reference: USSGL implementation guidance; Accounting for Partial Cancellation - No-Year TAFS With "Definite Authority"

Memorandum Entry
Debit 8102 Offset for Partial or Early Cancellation of Authority
Credit 8101 Partial or Early Cancellation of Authority
To record the consolidation of actual net-funded resources and reductions for withdrawn funds.

**Budgetary Entry**
- Debit 4129 Amounts Appropriated From Specific Invested TAFS - Transfers-Out
- Debit 4130 Appropriation To Liquidate Contract Authority Withdrawn
- Debit 4142 Actual Repayment of Borrowing Authority Converted to Cash
- 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 4197 Balance Transfers-Out - Expired to Expired
- Debit 4201 Total Actual Resources - Collected
- Debit 4208 Adjustment to Total Resources - Disposition of Canceled Payables
- Debit 4355 Cancellation of Appropriation From Unavailable Receipts
- Debit 4356 Cancellation of Appropriation From Invested Balances
- Debit 4370 Offset to Appropriation Realized for Redemption of Treasury Securities
- Debit 4387 Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority
- Debit 4388 Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances
- Debit 4390 Reappropriations - Transfers-Out
- Debit 4391 Adjustments to Indefinite Appropriations
- Debit 4392 Permanent Reduction - New Budget Authority
- Debit 4393 Permanent Reduction - Prior-Year Balances
  - Credit 4111 Debt Liquidation Appropriations
  - Credit 4112 Liquidation of Deficiency - Appropriations
  - Credit 4113 Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts
  - Credit 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts
  - Credit 4115 Loan Subsidy Appropriation
  - Credit 4116 Debt Forgiveness Appropriation
  - Credit 4117 Loan Administrative Expense Appropriation
  - Credit 4118 Reestimated Loan Subsidy Appropriation
  - Credit 4119 Other Appropriations Realized
  - Credit 4125 Loan Modification Adjustment Transfer Appropriation
  - Credit 4128 Amounts Appropriated From Specific Invested TAFS - Transfers-In
  - Credit 4138 Appropriation To Liquidate Contract Authority
  - Credit 4148 Resources Realized From Borrowing Authority
  - Credit 4150 Reappropriations - Transfers-In
  - Credit 4157 Allocations of Realized Authority - Transferred From Invested Balances
  - Credit 4170 Transfers - Current-Year Authority
  - Credit 4173 Nonallocation Transfers of Invested Balances - Transferred
  - Credit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts
  - Credit 4176 Allocation Transfers of Prior-Year Balances
  - Credit 4190 Transfers - Prior-Year Balances
  - Credit 4191 Balance Transfers - Extension of Availability Other Than Reappropriations
  - Credit 4192 Balance Transfers - Unexpired to Expired
  - Credit 4193 Balance Transfers - Unobligated Balances - Legislative Change of Purpose
  - Credit 4195 Transfer of Obligated Balances
  - Credit 4196 Balance Transfers-In - Expired to Expired
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- Credit 4201 Total Actual Resources - Collected
- Credit 4212 Liquidation of Deficiency - Offsetting Collections
- Credit 4252 Reimbursements and Other Income Earned - Collected
- Credit 4253 Prior-Year Unfilled Customer Orders With Advance - Refunds Paid
- Credit 4255 Expenditure Transfers from Trust Funds - Collected
- Credit 4260 Actual Collections of "governmental-type" Fees
- Credit 4261 Actual Collections of Business-Type Fees
- Credit 4262 Actual Collections of Loan Principal
- Credit 4263 Actual Collections of Loan Interest
- Credit 4264 Actual Collections of Rent
- 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 4290 Amortization of Investments in U.S. Treasury Zero Coupon Bonds

**Proprietary Entry**

None

**Budgetary Entry**

- Debit 4132 Substitution of Contract Authority
- Debit 4133 Decreases to Indefinite Contract Authority
- Debit 4134 Contract Authority Withdrawn
- Debit 4135 Contract Authority Liquidated
- Debit 4139 Contract Authority Carried Forward
- Debit 4392 Permanent Reduction - New Budget Authority
- Debit 4393 Permanent Reduction - Prior-Year Balances
  - Credit 4131 Current-Year Contract Authority Realized
  - Credit 4139 Contract Authority Carried Forward

**Proprietary Entry**

None
F305 To record the closing of appropriations to liquidate contract authority - transferred.

**Reference:** USSGL implementation guidance; Trust Fund Transfers of Contract Authority - Nonallocation Transfers

**Budgetary Entry**
Debit 4153 Transfers of Contract Authority - Nonallocation
Credit 4154 Appropriation To Liquidate Contract Authority - Nonallocation - Transferred

**Proprietary Entry**
None

F306 To record the closing of fiscal-year borrowing authority.

**Budgetary Entry**
Debit 4140 Substitution of Borrowing Authority
Debit 4143 Current-Year Decreases to Indefinite Borrowing Authority Realized
Debit 4144 Borrowing Authority Withdrawn
Debit 4145 Borrowing Authority Converted to Cash
Debit 4149 Borrowing Authority Carried Forward
Debit 4392 Permanent Reduction - New Budget Authority
Debit 4393 Permanent Reduction - Prior-Year Balances
   Credit 4141 Current-Year Borrowing Authority Realized
   Credit 4149 Borrowing Authority Carried Forward

**Proprietary Entry**
None

F308 To record the closing of unobligated balances in programs subject to apportionment to unapportioned authority for unexpired multi-year and no-year funds.

**Budgetary Entry**
Debit 4420 Unapportioned Authority - Pending Rescission
Debit 4430 Unapportioned Authority - OMB Deferral
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4630 Funds Not Available for Commitment/Obligation
Debit 4700 Commitments - Programs Subject to Apportionment
   Credit 4450 Unapportioned Authority

**Proprietary Entry**
None
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F310   To record the closing of unobligated balances in programs exempt from apportionment to unapportioned authority for unexpired multi-year and no-year funds.

   **Budgetary Entry**
   Debit 4720 Commitments - Programs Exempt From Apportionment
   Credit 4620 Unobligated Funds Exempt From Apportionment

   **Proprietary Entry**
   None

F312   To record the closing of unobligated balances to expiring authority.

   **Budgetary Entry**
   Debit 4420 Unapportioned Authority - Pending Rescission
   Debit 4430 Unapportioned Authority - OMB Deferral
   Debit 4450 Unapportioned Authority
   Debit 4510 Apportionments
   Debit 4610 Allotments - Realized Resources
   Debit 4620 Unobligated Funds Exempt From Apportionment
   Debit 4630 Funds Not Available for Commitment/Obligation
   Debit 4700 Commitments - Programs Subject to Apportionment
   Debit 4720 Commitments - Programs Exempt From Apportionment
   Credit 4650 Allotments - Expired Authority

   **Proprietary Entry**
   None

F314   To record the closing of paid delivered orders to total actual resources.

   **Budgetary Entry**
   Debit 4902 Delivered Orders - Obligations, Paid
   Credit 4201 Total Actual Resources - Collected

   **Proprietary Entry**
   None
F316 To record the closing of authority other than offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation.

**Comment:** See USSGL TC-F316 for authority other than offsetting collections.

**Reference:** USSGL implementation guidance; Authority Temporarily Precluded From Obligation

**Budgetary Entry**
- Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation
- Credit 4157 Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation

**Proprietary Entry**
None

F318 To record the closing of authority from offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation.

**Comment:** See USSGL TC-F316 for authority other than offsetting collections.

**Reference:** USSGL implementation guidance; Authority Temporarily Precluded From Obligation

**Budgetary Entry**
- Debit 4398 Offsetting Collections Temporarily Precluded From Obligation
- Credit 4158 Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation

**Proprietary Entry**
None

F320 To record the closing of upward adjustments to delivered orders - obligations, paid.

**Comment:** See USSGL TC-F314 for closing of paid delivered orders. Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**
- Debit 4982 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid
- Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**
None

F322 To record the closing of downward adjustments to delivered orders - obligations, paid.

**Comment:** See USSGL TC-F314 for closing of paid delivered orders. Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**
- Debit 4902 Delivered Orders - Obligations, Paid
- Credit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected

**Proprietary Entry**
None
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F324 To record the closing of upward adjustments and transfers to delivered orders - obligations, unpaid.

Comment: Prior-year adjustments are used only in year 2 and later.

Budgetary Entry
Debit 4931 Delivered Orders - Obligations Transferred, Unpaid
Debit 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
None

F325 To record the closing of downward adjustments and transfers to delivered orders - obligations, unpaid.

Comment: Prior-year adjustments are used only in year 2 and later.

Budgetary Entry
Debit 4901 Delivered Orders - Obligations, Unpaid
Credit 4931 Delivered Orders - Obligations Transferred, Unpaid
Credit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries

Proprietary Entry
None

F326 To record the closing of upward adjustments and transfers to undelivered orders - obligations prepaid and advanced.

Comment: Prior-year adjustments are used only in year 2 and later.

Reference: None

Budgetary Entry
Debit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced
Debit 4882 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced
Credit 4802 Undelivered Orders - Obligations, Prepaid/Advanced

Proprietary Entry
None

F328 To record the closing of downward adjustments and transfers to undelivered orders - obligations prepaid and advanced.

Comment: Prior-year adjustments are used only in year 2 and later.

Budgetary Entry
Debit 4802 Undelivered Orders - Obligations, Prepaid/Advanced
Credit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced
Credit 4872 Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected

Proprietary Entry
None
F330  To record the closing of upward adjustments and transfers to undelivered orders - obligations, unpaid.  
**Comment:** Prior-year adjustments are used only in year 2 and later.  

**Budgetary Entry**
- Debit 4831 Undelivered Orders - Obligations Transferred, Unpaid
- Debit 4881 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid
  - Credit 4801 Undelivered Orders - Obligations, Unpaid

**Proprietary Entry**
None

F332  To record the closing of downward adjustments and transfers to undelivered orders - obligations, unpaid.  
**Comment:** Prior-year adjustments are used only in year 2 and later.  

**Budgetary Entry**
- Debit 4801 Undelivered Orders - Obligations, Unpaid
  - Credit 4831 Undelivered Orders - Obligations Transferred, Unpaid
  - Credit 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries

**Proprietary Entry**
None

F334  To record the closing of adjustments for changes in prior-year allocations of budgetary resources to the appropriate status account.  

**Budgetary Entry**
- Debit 4320 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources
- Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation
- Debit 4450 Unapportioned Authority
  - Credit 4320 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources
  - Credit 4397 Receipts and Appropriations Temporarily Precluded From Obligation
  - Credit 4450 Unapportioned Authority

**Proprietary Entry**
None
F336  To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 3310 Cumulative Results of Operations
- Debit 5100 Revenue From Goods Sold
- Debit 5200 Revenue From Services Provided
- Debit 5310 Interest Revenue - Other
- Debit 5311 Interest Revenue - Investments
- Debit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
- Debit 5313 Interest Revenue - Subsidy Amortization
- Debit 5314 Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act
- Debit 5320 Penalties and Fines Revenue
- Debit 5325 Administrative Fees Revenue
- Debit 5400 Funded Benefit Program Revenue
- Debit 5405 Unfunded FECA Benefit Revenue
- Debit 5500 Insurance and Guarantee Premium Revenue
- Debit 5600 Donated Revenue - Financial Resources
- Debit 5610 Donated Revenue - Nonfinancial Resources
- Debit 5640 Forfeiture Revenue - Cash and Cash Equivalents
- Debit 5650 Forfeiture Revenue - Forfeitures of Property
- Debit 5700 Expended Appropriations
- Debit 5705 Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
- Debit 5708 Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors
- Debit 5709 Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles
- Debit 5720 Financing Sources Transferred In Without Reimbursement
- Debit 5740 Appropriated Dedicated Collections Transferred In
- Debit 5750 Expenditure Financing Sources - Transfers-In
- Debit 5755 Nonexpenditure Financing Sources - Transfers-In - Other
- Debit 5756 Nonexpenditure Financing Sources - Transfers-In - Capital Transfers
- Debit 5775 Nonbudgetary Financing Sources Transferred In
- Debit 5780 Imputed Financing Sources
- Debit 5790 Other Financing Sources
- Debit 5791 Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy
- Debit 5795 Seigniorage
- Debit 5800 Tax Revenue Collected - Not Otherwise Classified
- Debit 5801 Tax Revenue Collected - Individual
- Debit 5802 Tax Revenue Collected - Corporate
- Debit 5803 Tax Revenue Collected - Unemployment
- Debit 5804 Tax Revenue Collected - Excise
- Debit 5805 Tax Revenue Collected - Estate and Gift
- Debit 5806 Tax Revenue Collected - Customs
- Debit 5820 Tax Revenue Accrual Adjustment - Not Otherwise Classified
- Debit 5821 Tax Revenue Accrual Adjustment - Individual
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#### Account Transactions

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<td>Adjustment to Subsidy Expense</td>
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<td>5730</td>
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<td>Contra Revenue for Taxes - Corporate</td>
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<td>Contra Revenue for Taxes - Unemployment</td>
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<td>5834</td>
<td>Contra Revenue for Taxes - Excise</td>
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<td>5890</td>
<td>Tax Revenue Refunds - Not Otherwise Classified</td>
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<td>Tax Revenue Refunds - Individual</td>
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<tr>
<td>5892</td>
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- Credit 5893 Tax Revenue Refunds - Unemployment
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- Credit 5895 Tax Revenue Refunds - Estate and Gift
- Credit 5896 Tax Revenue Refunds - Customs
- Credit 5909 Contra Revenue for Other Revenue
- Credit 5990 Collections for Others - Statement of Custodial Activity
- Credit 5991 Accrued Collections for Others - Statement of Custodial Activity
- Credit 5993 Offset to Non-Entity Collections - Statement of Changes in Net Position
- Credit 5994 Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position
- Credit 5998 Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury
- Credit 6100 Operating Expenses/Program Costs
- Credit 6310 Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank
- Credit 6320 Interest Expenses on Securities
- Credit 6330 Other Interest Expenses
- Credit 6340 Interest Expense Accrued on the Liability for Loan Guarantees
- Credit 6400 Benefit Expense
- Credit 6500 Cost of Goods Sold
- Credit 6710 Depreciation, Amortization, and Depletion
- Credit 6720 Bad Debt Expense
- Credit 6730 Imputed Costs
- Credit 6790 Other Expenses Not Requiring Budgetary Resources
- Credit 6800 Future Funded Expenses
- Credit 6850 Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)
- Credit 6900 Nonproduction Costs

**F338** To record the closing of gains and miscellaneous items into cumulative results of operations.

**Budgetary Entry**
None

**Proprietary Entry**
- Debit 7110 Gains on Disposition of Assets - Other
- Debit 7111 Gains on Disposition of Investments
- Debit 7112 Gains on Disposition of Borrowings
- Debit 7171 Gains on Changes in Long-Term Assumptions - From Experience
- Debit 7180 Unrealized Gains
- Debit 7190 Other Gains
- Debit 7271 Gains on Changes in Long-Term Assumptions
- Debit 7300 Extraordinary Items
- Debit 7400 Prior-Period Adjustments Due to Corrections of Errors
- Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
- Debit 7405 Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
- Debit 7600 Changes in Actuarial Liability

**Credit 3310 Cumulative Results of Operations**
F340 To record the closing of losses and miscellaneous items into cumulative results of operations.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 3310 Cumulative Results of Operations
- Credit 7172 Losses on Changes in Long-Term Assumptions - From Experience
- Credit 7210 Losses on Disposition of Assets - Other
- Credit 7211 Losses on Disposition of Investments
- Credit 7212 Losses on Disposition of Borrowings
- Credit 7272 Losses on Changes in Long-Term Assumptions
- Credit 7280 Unrealized Losses
- Credit 7290 Other Losses
- Credit 7300 Extraordinary Items
- Credit 7400 Prior-Period Adjustments Due to Corrections of Errors
- Credit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
- Credit 7405 Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
- Credit 7500 Distribution of Income - Dividend
- Credit 7600 Changes in Actuarial Liability

F342 To record closing of fiscal-year activity to unexpended appropriations.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 3100 Unexpended Appropriations - Cumulative
Debit 3101 Unexpended Appropriations - Appropriations Received
Debit 3102 Unexpended Appropriations - Transfers-In
- Credit 3100 Unexpended Appropriations - Cumulative
- Credit 3103 Unexpended Appropriations - Transfers-Out
- Credit 3105 Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
- Credit 3106 Unexpended Appropriations - Adjustments
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- Credit 3108 Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors
- Credit 3109 Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles

F344 To record the closing of used authority of guaranteed loan level upon completion of guaranteed loan programs.
**Comment:** Used to track guaranteed loan level.

**Memorandum Entry**
Debit 8040 Guaranteed Loan Level - Used Authority
Credit 8010 Guaranteed Loan Level
F346 To record the closing of apportioned authority of guaranteed loan level into unused authority.

**Comment:** Prior-year balance of unused authority.

**Memorandum Entry**
Debit 8020 Guaranteed Loan Level - Apportioned
Credit 8045 Guaranteed Loan Level - Unused Authority

F348 To record the closing of guaranteed loans new disbursements by lenders into the cumulative disbursements.

**Comment:** Tracks outstanding principal of third-party lenders reported in the footnotes of the Office of Management and Budget Form and Content financial statements.

**Memorandum Entry**
Debit 8053 Guaranteed Loan New Disbursements by Lender
Credit 8070 Guaranteed Loan Cumulative Disbursements by Lenders

F350 To record the closing of guaranteed loans new collections by lenders into the cumulative disbursements.

**Comment:** Tracks outstanding principal of third-party lenders reported in the footnotes of the Office of Management and Budget Form and Content financial statements.

**Memorandum Entry**
Debit 8070 Guaranteed Loan Cumulative Disbursements by Lenders
Credit 8065 Guaranteed Loan Collections, Defaults, and Adjustments

F352 To record the closing of all unused guaranteed loan authority no longer available for use.

**Memorandum Entry**
Debit 8045 Guaranteed Loan Level - Unused Authority
Credit 8010 Guaranteed Loan Level

F354 To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year receipts is not enough to cover current-year obligations.

**Comment:** Refer to USSGL TC-F132 if the total amount of current-year collections is greater than the amount needed to cover current-year obligations.

**Budgetary Entry**
Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation
Credit 4157 Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation

**Proprietary Entry**
None
F356  To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year collections is not enough to cover current-year obligations.

Comment: Refer to USSGL TC-F134 if the total amount of current-year collections is greater than the amount needed to cover current-year obligations.

Reference: USSGL implementation guidance; Trust Fund Guide; Trust Funds With Balances Precluded From Obligation

Budgetary Entry
Debit 4398 Offsetting Collections Temporarily Precluded From Obligation
Credit 4158 Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation

Proprietary Entry
None

F358  To record the closing of special and trust fund refunds and recoveries temporarily unavailable into receipts and appropriations temporarily precluded from obligation.

Comment: See USSGL TC-F359 for the closing of special and trust fund refunds and recoveries that are to be reclassified as "Receipts Unavailable for Obligation Upon Collection."

Reference: USSGL implementation guidance; Trust or special fund guidance on refunds and recoveries of prior-year obligations.

Budgetary Entry
Debit 4399 Special and Trust Fund Refunds and Recoveries Temp. Unavailable - Receipts and Appropriations Temp. Precluded From Obligation
Credit 4397 Receipts and Appropriations Temporarily Precluded From Obligation

Proprietary Entry
None

F359  To record the closing of special and trust fund refunds and recoveries temporarily unavailable into receipts unavailable for obligation upon collection.

Comment: See USSGL TC-F358 for the closing of special and trust fund refunds and recoveries that are to be reclassified as "Receipts and Appropriations Temporarily Precluded From Obligation."

Reference: USSGL implementation guidance; Trust or special fund guidance on refunds and recoveries of prior-year obligations.

Budgetary Entry
Debit 4396 Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection
Credit 4394 Receipts Unavailable for Obligation Upon Collection

Proprietary Entry
None
F360 To reclassify a temporary reduction/cancellation at yearend.

**Comment:** Use Authority_Type attribute "S" when recording temporary reductions of spending authority from offsetting collections. Record a debit to USSGL 4124 to reclassify a reduction/cancellation in an invested Treasury Appropriation Fund Symbol (TAFS). Return the authority to resources at the beginning of the next year by posting USSGL TC-A108.

**Reference:** USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**
Debit 4124 Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation
Debit 4382 Temporary Reduction - New Budget Authority
Debit 4383 Temporary Reduction - Prior-Year Balances
Credit 4384 Temporary Reduction/Cancellation Returned by Appropriation

**Proprietary Entry**
None

F362 To reclassify a reduction in an allocation special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment where the parent is invested.

**Comment:** Only use this transaction with invested special and trust TAFS designated by Treasury as available for investment where there is a parent and allocation relationship. The parent TAFS simultaneously posts USSGL TC-F364.

**Reference:** USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**
Debit 4382 Temporary Reduction - New Budget Authority
Debit 4383 Temporary Reduction - Prior-Year Balances
Credit 4168 Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction

**Proprietary Entry**
None

F364 To reclassify a reduction recorded in an invested parent special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment.

**Comment:** Only use this transaction with invested special and trust TAFS designated by Treasury as available for investment where there is a parent and allocation relationship. The allocation TAFS simultaneously posts USSGL TC-F362.

**Reference:** USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**
Debit 4168 Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction
Credit 4384 Temporary Reduction/Cancellation Returned by Appropriation

**Proprietary Entry**
None
F366 To reclassify a reduction recorded in an agency special or trust expenditure Treasury Appropriation Fund Symbol (TAFS), where the corresponding TAFS is invested.

**Comment:** Use this transaction only with specific invested TAFS. For Treasury-Managed Trust Funds, the Bureau of the Public Debt simultaneously posts USSGL TC-F368.

**Reference:** USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**
- Debit 4382 Temporary Reduction - New Budget Authority
- Debit 4383 Temporary Reduction - Prior-Year Balances
  - Credit 4123 Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction

**Proprietary Entry**
- None

F368 To reclassify a reduction recorded in an specific invested Treasury Appropriation Fund Symbol (TAFS).

**Comment:** Only use this transaction with specific invested special and trust TAFS. The agency TAFS simultaneously posts USSGL TC-F366.

**Reference:** USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**
- Debit 4124 Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation
  - Credit 4384 Temporary Reduction/Cancellation Returned by Appropriation

**Proprietary Entry**
- None

F369 To reclassify cancellations of appropriated amounts receivable from invested trust or special funds into the appropriate USSGL account.

**Comment:** Record USSGL account 4121 if previously recorded as a debit in conjunction with USSGL TC-A519. Record USSGL account 4384 if the Treasury Appropriation Fund Symbol (TAFS) received a cancellation of amounts payable from invested trust or special fund balances.

**Reference:** USSGL implementation guidance; Cancellations - Available Trust or Special Funds With Invested Relationships; Cancellations of Expenditure Transfers Receivable/Payable

**Budgetary Entry**
- Debit 4357 Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds
  - Credit 4121 Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation
  - Credit 4384 Temporary Reduction/Cancellation Returned by Appropriation

**Proprietary Entry**
- None
F370 To record the closing of memorandum accounts for purchases.

Reference: USSGL implementation guidance; Memorandum Accounts for Current-Year Asset Activity - Purchases

Memorandum Entry
Debit 8801 Offset for Purchases of Assets
Credit 8802 Purchases of Property, Plant, and Equipment
Credit 8803 Purchases of Inventory and Related Property
Credit 8804 Purchases of Assets - Other

F372 To record the closing of transferred expired authority to appropriation trust fund expenditure transfers-receivable.

Comment: Reverse this transaction for the receiving entity.
Reference: USSGL implementation guidance; Accounting for SSA Limitation on Administrative Expenses Trust Fund

Budgetary Entry
Debit 4199 Transfer of Expired Expenditure Transfers - Receivable
Credit 4225 Expenditure Transfers from Trust Funds - Receivable

Proprietary Entry
None

F374 To record the closing of USSGL account 4081 back to the original budgetary resource receivable.

Comment: Reverse this transaction for receiving agency.
Reference: USSGL implementation guidance; Transfer of Receivable of Invested Balances

Budgetary Entry
Debit 4081 Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred
Credit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable

Proprietary Entry
None

F376 To record the closing of USSGL account 4082 back to the original budgetary resource receivable.

Comment: Reverse this transaction for receiving agency.
Reference: USSGL implementation guidance; Transfer of Receivable of Invested Balances

Budgetary Entry
Debit 4082 Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred
Credit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances

Proprietary Entry
None
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F378
To record the closing of USSGL account 4083 back to the original budgetary resource receivable.
Comment: Reverse this transaction for receiving agency.
Reference: USSGL implementation guidance; Transfer of Receivable of Invested Balances

Budgetary Entry
Debit 4083 Transfers - Current-Year Authority - Receivable - Transferred
Credit 4171 Nonallocation Transfers of Invested Balances - Receivable

Proprietary Entry
None

F380
To record the closing of USSGL account 4230 back to the original budgetary resource receivable.
Comment: Reverse this transaction for receiving agency.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry
Debit 4230 Unfilled Customer Orders Without Advance - Transferred
Credit 4221 Unfilled Customer Orders Without Advance

Proprietary Entry
None

F382
To record the closing of USSGL account 4231 back to the original budgetary resource receivable.
Comment: Reverse this transaction for receiving agency.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry
Debit 4231 Unfilled Customer Orders With Advance - Transferred
Credit 4222 Unfilled Customer Orders With Advance

Proprietary Entry
None

F384
To record the closing of USSGL account 4232 back to the original budgetary resource receivable.
Comment: Reverse this transaction for receiving agency.
Reference: USSGL implementation guidance; Transfer of USSGL Account 4225

Budgetary Entry
Debit 4232 Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred
Credit 4225 Expenditure Transfers from Trust Funds - Receivable

Proprietary Entry
None
F386 To record the closing of USSGL account 4233 back to the original budgetary resource receivable.
Comment: Reverse this transaction for receiving agency.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

**Budgetary Entry**
Debit 4233 Reimbursements and Other Income Earned - Receivable - Transferred  
Credit 4251 Reimbursements and Other Income Earned - Receivable

**Proprietary Entry**
None

F388 To record the closing of USSGL account 4234 back to the original budgetary resource receivable.
Comment: Reverse this transaction for receiving agency.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

**Budgetary Entry**
Debit 4234 Other Federal Receivables - Transferred  
Credit 4287 Other Federal Receivables

**Proprietary Entry**
None

F390 To record the closing of canceled authority for partial cancellations.
Comment: Also post USSGL TC-F301 to reclassify the balance of partially canceled authority to memorandum accounts.
Reference: USSGL implementation guidance; Accounting for Partial Cancellation - No-Year TAFS With "Definite Authority"

**Budgetary Entry**
Debit 4351 Partial or Early Cancellation of Authority With a U.S. Treasury Warrant  
Credit 4201 Total Actual Resources - Collected

**Proprietary Entry**
None
G100 - G299  MEMORANDUM ENTRIES - All Memorandum Entries (Excluding Closing Memorandum Entries)

G102  To record guaranteed loan level submitted on the SF 132: Apportionment and Reapportionment Schedule, for the Office of Management and Budget approval.
Comment: Applicable to activity for guaranteed loans.

Memorandum Entry
Debit 8010 Guaranteed Loan Level
Credit 8015 Guaranteed Loan Level - Unapportioned

G104  To record initial receipt of the guaranteed loan level as shown on an approved apportionment schedule, SF 132: Apportionment and Reapportionment Schedule.
Comment: Applicable to activity for guaranteed loans.

Memorandum Entry
Debit 8015 Guaranteed Loan Level - Unapportioned
Credit 8020 Guaranteed Loan Level - Apportioned

G106  To record the binding contracts entered into by private lenders.
Comment: Applicable to activity for guaranteed loans.

Memorandum Entry
Debit 8020 Guaranteed Loan Level - Apportioned
Credit 8040 Guaranteed Loan Level - Used Authority

G108  To record the disbursement of a loan.
Comment: Applicable to activity for guaranteed loans.

Memorandum Entry
Debit 8050 Guaranteed Loan Principal Outstanding
Credit 8053 Guaranteed Loan New Disbursements by Lender

G110  To record the repayment of principal from borrowers.
Comment: Applicable to activity for guaranteed loans.

Memorandum Entry
Debit 8065 Guaranteed Loan Collections, Defaults, and Adjustments
Credit 8050 Guaranteed Loan Principal Outstanding
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G120  To record activity for current-year purchases of property, plant, and equipment.


Reference: USSGL implementation guidance; Memorandum Accounts for Current-Year Asset Activity - Purchases

Memorandum Entry
Debit 8802 Purchases of Property, Plant, and Equipment
Credit 8801 Offset for Purchases of Assets

G122  To record activity for current-year purchases of inventory and related property.


Memorandum Entry
Debit 8803 Purchases of Inventory and Related Property
Credit 8801 Offset for Purchases of Assets

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


Memorandum Entry
Debit 8804 Purchases of Assets - Other
Credit 8801 Offset for Purchases of Assets
H100 - H799

H100  To record equity contributions to increase fiduciary net assets.

Comment: Equity contributions directly increase beneficiaries’ equity. This transaction is similar to the private sector’s contributed capital.

Reference: FASAB SFFAS No. 31

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1130 Funds Held by the Public
Debit 1190 Other Cash
Debit 1193 International Monetary Fund Assets - Reserve Position
Debit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
Debit 1195 Other Monetary Assets
Debit 1200 Foreign Currency
Debit 1310 Accounts Receivable
Debit 1320 Funded Employment Benefit Contributions Receivable
Debit 1340 Interest Receivable - Not Otherwise Classified
Debit 1341 Interest Receivable - Loans
Debit 1342 Interest Receivable - Investments
Debit 1343 Interest Receivable - Taxes
Debit 1350 Loans Receivable
Debit 1351 Capitalized Loan Interest Receivable - Non-Credit Reform
Debit 1360 Penalties and Fines Receivable - Not Otherwise Classified
Debit 1361 Penalties and Fines Receivable - Loans
Debit 1363 Penalties and Fines Receivable - Taxes
Debit 1370 Administrative Fees Receivable - Not Otherwise Classified
Debit 1371 Administrative Fees Receivable - Loans
Debit 1373 Administrative Fees Receivable - Taxes
Debit 1410 Advances and Prepayments
Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1618 Market Adjustment - Investments
Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Debit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
U.S. Government Standard General Ledger
Account Transactions

Debit 1690 Other Investments
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1720 Construction-in-Progress
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1810 Assets Under Capital Lease
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Debit 1990 Other Assets
    Credit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
    Credit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
    Credit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
    Credit 3410 Contributions to Fiduciary Net Assets
H200 To record equity withdrawals or distributions of fiduciary net assets.

**Comment:** Withdrawals and disbursements are equity distributions to or on behalf of beneficiaries. This transaction is similar to the private sector's capital distributions.

**Reference:** FASAB SFFAS No. 31

**Budgetary Entry**
None

**Proprietary Entry**
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 3420 Withdrawals or Distributions of Fiduciary Net Assets

- Credit 1010 Fund Balance With Treasury
- Credit 1130 Funds Held by the Public
- Credit 1190 Other Cash
- Credit 1193 International Monetary Fund Assets - Reserve Position
- Credit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
- Credit 1195 Other Monetary Assets
- Credit 1200 Foreign Currency
- Credit 1310 Accounts Receivable
- Credit 1320 Funded Employment Benefit Contributions Receivable
- Credit 1340 Interest Receivable - Not Otherwise Classified
- Credit 1341 Interest Receivable - Loans
- Credit 1342 Interest Receivable - Investments
- Credit 1343 Interest Receivable - Taxes
- Credit 1350 Loans Receivable
- Credit 1351 Capitalized Loan Interest Receivable - Non-Credit Reform
- Credit 1360 Penalties and Fines Receivable - Not Otherwise Classified
- Credit 1361 Penalties and Fines Receivable - Loans
- Credit 1363 Penalties and Fines Receivable - Taxes
- Credit 1370 Administrative Fees Receivable - Not Otherwise Classified
- Credit 1371 Administrative Fees Receivable - Loans
- Credit 1373 Administrative Fees Receivable - Taxes
- Credit 1410 Advances and Prepayments
- Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
- Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
- Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

- Credit 1618 Market Adjustment - Investments
- Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
- Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
- Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
- Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
- Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1690 Other Investments
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
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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

H300 To record the closing of fiduciary outflows and miscellaneous items into fiduciary net assets.

Comment: Agencies should record revenues, expenses, gains, and losses related to fiduciary activities using USSGL Section III, transaction codes A through F, before the flow accounts are closed into fiduciary net assets.

Reference: FASAB SFFAS No. 31

Budgetary Entry
None

Proprietary Entry
Debit 3400 Fiduciary Net Assets
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 6790 Other Expenses Not Requiring Budgetary Resources
Credit 6800 Future Funded Expenses
Credit 6850 Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)
Credit 6900 Nonproduction Costs
Credit 7210 Losses on Disposition of Assets - Other
Credit 7211 Losses on Disposition of Investments
Credit 7212 Losses on Disposition of Borrowings
Credit 7280 Unrealized Losses
Credit 7290 Other Losses
Credit 7300 Extraordinary Items
Credit 7400 Prior-Period Adjustments Due to Corrections of Errors
Credit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
Credit 7405 Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
H301  To record the closing of fiduciary inflows and miscellaneous items into fiduciary net assets.

**Comment:** Agencies should record revenues, expenses, gains, and losses related to fiduciary activities using USSGL Section III, transaction codes A through F, before the flow accounts are closed into fiduciary net assets.

**Reference:** FASAB SFFAS No.31

**Budgetary Entry**
None

**Proprietary Entry**
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 and Fines Revenue
Debit 5325 Administrative Fees Revenue
Debit 5400 Funded Benefit Program Revenue
Debit 5500 Insurance and Guarantee Premium Revenue
Debit 5600 Donated Revenue - Financial Resources
Debit 5610 Donated Revenue - Nonfinancial Resources
Debit 5900 Other Revenue
Debit 7110 Gains on Disposition of Assets - Other
Debit 7111 Gains on Disposition of Investments
Debit 7112 Gains on Disposition of Borrowings
Debit 7180 Unrealized Gains
Debit 7190 Other Gains
Debit 7300 Extraordinary Items
Debit 7400 Prior-Period Adjustments Due to Corrections of Errors
Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
Debit 7405 Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year

Credit 3400 Fiduciary Net Assets
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 5324 Contra Revenue for Penalties and Fines
Credit 5329 Contra Revenue for Administrative Fees
Credit 5409 Contra Revenue for Funded 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 5909 Contra Revenue for Other Revenue
H310 To close equity contributions to fiduciary net assets.
Comment: Equity contributions must be closed to fiduciary net assets. Fiduciary inflows or outflows, recorded in agency systems as fiduciary, are closed using H300 or H301.
Reference: FASAB SFFAS No. 31

Budgetary Entry
None

Proprietary Entry
Debit 3410 Contributions to Fiduciary Net Assets
Credit 3400 Fiduciary Net Assets

H312 To close equity withdrawals or disbursements to fiduciary net assets.
Comment: Equity withdrawals or distributions must be closed to fiduciary net assets. Fiduciary inflows or outflows, recorded in agency systems as fiduciary, are closed using H300 or H301.
Reference: FASAB SFFAS No. 31

Budgetary Entry
None

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Credit 3420 Withdrawals or Distributions of Fiduciary Net Assets
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R = The USSGL transaction mentions "Reverse" in the description.
ACCOUNT NUMBER AND TITLE: 1090 FUND BALANCE WITH TREASURY UNDER A CONTINUING RESOLUTION

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ACCOUNT NUMBER AND TITLE: 1110 UNDEPOSITED COLLECTIONS

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ACCOUNT NUMBER AND TITLE: 1120 IMPREST FUNDS

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ACCOUNT NUMBER AND TITLE: 1125 U.S. DEBIT CARD FUNDS

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### ACCOUNT NUMBER AND TITLE: 1130 FUNDS HELD BY THE PUBLIC

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ACCOUNT NUMBER AND TITLE: **1319 ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE**

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ACCOUNT NUMBER AND TITLE: **1320 FUNDED EMPLOYMENT BENEFIT CONTRIBUTIONS RECEIVABLE**

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ACCOUNT NUMBER AND TITLE: **1321 UNFUNDED FECA BENEFIT CONTRIBUTIONS RECEIVABLE**

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## ACCOUNT NUMBER AND TITLE: **1330 RECEIVABLE FOR TRANSFERS OF CURRENTLY INVESTED BALANCES**

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## U.S. Government Standard General Ledger
### Account Transaction Postings

### Account Number and Title: 1335 Expenditure Transfers Receivable

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### 1345 ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE - LOANS

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### ACCOUNT NUMBER AND TITLE: 1346 ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE - INVESTMENTS

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### ACCOUNT NUMBER AND TITLE: 1359 ALLOWANCE FOR LOSS ON LOANS RECEIVABLE

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### Part 1  
**Fiscal Year 2013 Reporting**  
**SUPPLEMENT**  
U.S. Government Standard General Ledger  
**Account Transaction Postings**

#### ACCOUNT NUMBER AND TITLE: 1368 ALLOWANCE FOR LOSS ON PENALTIES AND FINES RECEIVABLE - TAXES

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### ACCOUNT NUMBER AND TITLE: 1511 OPERATING MATERIALS AND SUPPLIES HELD FOR USE

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### ACCOUNT NUMBER AND TITLE: 1512 OPERATING MATERIALS AND SUPPLIES HELD IN RESERVE FOR FUTURE USE

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ACCOUNT NUMBER AND TITLE: 1512 OPERATING MATERIALS AND SUPPLIES HELD IN RESERVE FOR FUTURE USE
ACCOUNT NUMBER AND TITLE: 1513 OPERATING MATERIALS AND SUPPLIES - EXCESS, OBSOLETE, AND UNSERVICEABLE

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### ACCOUNT NUMBER AND TITLE: 1524 INVENTORY - EXCESS, OBSOLETE, AND UNSERVICEABLE

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### ACCOUNT NUMBER AND TITLE:  1525 INVENTORY - RAW MATERIALS

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**Account Transaction Postings**
### Part 1

Fiscal Year 2013 Reporting

SUPPLEMENT

Section III

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1529 INVENTORY - ALLOWANCE

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ACCOUNT NUMBER AND TITLE: 1532 SEIZED CASH DEPOSITED

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ACCOUNT NUMBER AND TITLE: 1541 FORFEITED PROPERTY HELD FOR SALE

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**ACCOUNT NUMBER AND TITLE:** 1542 FORFEITED PROPERTY HELD FOR DONATION OR USE

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ACCOUNT NUMBER AND TITLE: 1561 COMMODITIES HELD UNDER PRICE SUPPORT AND STABILIZATION SUPPORT PROGRAMS

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ACCOUNT NUMBER AND TITLE: 1569 COMMODITIES - ALLOWANCE

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ACCOUNT NUMBER AND TITLE: 1571 STOCKPILE MATERIALS HELD IN RESERVE

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Account Transaction Postings**

### ACCOUNT NUMBER AND TITLE: 1572 STOCKPILE MATERIALS HELD FOR SALE

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### 1610 INVESTMENTS IN U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT

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ACCOUNT NUMBER AND TITLE: 1618 MARKET ADJUSTMENT - INVESTMENTS

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ACCOUNT NUMBER AND TITLE: 1620 INVESTMENTS IN SECURITIES OTHER THAN THE BUREAU OF THE PUBLIC DEBT SECURITIES

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### 1623 AMORTIZATION OF DISCOUNT AND PREMIUM ON SECURITIES OTHER THAN THE BUREAU OF THE PUBLIC DEBT SECURITIES

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ACCOUNT NUMBER AND TITLE: 1631 DISCOUNT ON U.S. TREASURY ZERO COUPON BONDS ISSUED BY THE BUREAU OF THE PUBLIC DEBT

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### ACCOUNT NUMBER AND TITLE: 1642 PREFERRED STOCK ACCOUNTED FOR UNDER THE PROVISIONS OF THE FEDERAL CREDIT REFORM ACT

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### ACCOUNT NUMBER AND TITLE: 1643 ALLOWANCE FOR SUBSIDY - PREFERRED STOCK ACCOUNTED FOR UNDER THE PROVISIONS OF THE FEDERAL CREDIT REFORM ACT

### ACCOUNT NUMBER AND TITLE: 1644 COMMON STOCK ACCOUNTED FOR UNDER THE PROVISIONS OF THE FEDERAL CREDIT REFORM ACT

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ACCOUNT NUMBER AND TITLE: 1645 ALLOWANCE FOR SUBSIDY - COMMON STOCK ACCOUNTED FOR UNDER THE PROVISIONS OF THE FEDERAL CREDIT REFORM ACT

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ACCOUNT NUMBER AND TITLE: 1646 DISCOUNT ON SECURITIES ACCOUNTED FOR UNDER THE PROVISIONS OF THE FEDERAL CREDIT REFORM ACT

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ACCOUNT NUMBER AND TITLE: 1647 PREMIUM ON SECURITIES ACCOUNTED FOR UNDER THE PROVISIONS OF THE FEDERAL CREDIT REFORM ACT

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#### Account Number and Title: 1650 Preferred Stock in Federal Government Sponsored Enterprise

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#### Account Number and Title: 1651 Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise

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#### Account Number and Title: 1652 Common Stock Warrants in Federal Government Sponsored Enterprise

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#### Account Number and Title: 1653 Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise

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ACCOUNT NUMBER AND TITLE: 1670 FOREIGN INVESTMENTS

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ACCOUNT NUMBER AND TITLE: 1671 DISCOUNT ON FOREIGN INVESTMENTS

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ACCOUNT NUMBER AND TITLE: 1672 PREMIUM ON FOREIGN INVESTMENTS

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ACCOUNT NUMBER AND TITLE: 1679 FOREIGN EXCHANGE RATE REVALUE ADJUSTMENTS - INVESTMENTS

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### 1820 LEASEHOLD IMPROVEMENTS

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ACCOUNT NUMBER AND TITLE: 1839 ACCUMULATED AMORTIZATION ON INTERNAL-USE SOFTWARE

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ACCOUNT NUMBER AND TITLE: 1840 OTHER NATURAL RESOURCES

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### ACCOUNT NUMBER AND TITLE: 1890 OTHER GENERAL PROPERTY, PLANT, AND EQUIPMENT

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### ACCOUNT NUMBER AND TITLE: 2150 PAYABLE FOR TRANSFERS OF CURRENTLY INVESTED BALANCES

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ACCOUNT NUMBER AND TITLE: 2160 ENTITLEMENT BENEFITS DUE AND PAYABLE

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ACCOUNT NUMBER AND TITLE: 2180 LOAN GUARANTEE LIABILITY

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ACCOUNT NUMBER AND TITLE: 2190 OTHER LIABILITIES WITH RELATED BUDGETARY OBLIGATIONS

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### Account Number and Title: 2193 Allocation of Special Drawing Rights (SDRs)

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**ACCOUNT NUMBER AND TITLE: 2213 EMPLOYER CONTRIBUTIONS AND PAYROLL TAXES PAYABLE**

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**ACCOUNT NUMBER AND TITLE: 2215 OTHER POST EMPLOYMENT BENEFITS DUE AND PAYABLE**

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**ACCOUNT NUMBER AND TITLE: 2216 PENSION BENEFITS DUE AND PAYABLE TO BENEFICIARIES**

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### ACCOUNT NUMBER AND TITLE: 2218 LIFE INSURANCE BENEFITS DUE AND PAYABLE TO BENEFICIARIES

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### ACCOUNT NUMBER AND TITLE: 2225 UNFUNDED FECA LIABILITY

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### ACCOUNT NUMBER AND TITLE: 2310 LIABILITY FOR ADVANCES AND PREPAYMENTS

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### ACCOUNT NUMBER AND TITLE: 2320 OTHER DEFERRED REVENUE

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### ACCOUNT NUMBER AND TITLE: 2400 LIABILITY FOR NONFIDUCIARY DEPOSIT FUNDS AND UNDEPOSITED COLLECTIONS

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### ACCOUNT NUMBER AND TITLE: 2410 LIABILITY FOR CLEARING ACCOUNTS

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### ACCOUNT NUMBER AND TITLE: 2510 PRINCIPAL PAYABLE TO THE BUREAU OF THE PUBLIC DEBT

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### ACCOUNT NUMBER AND TITLE: 2511 CAPITALIZED LOAN INTEREST PAYABLE - NON-CREDIT REFORM

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### ACCOUNT NUMBER AND TITLE: 2520 PRINCIPAL PAYABLE TO THE FEDERAL FINANCING BANK

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### ACCOUNT NUMBER AND TITLE: 2530 SECURITIES IssUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY

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### ACCOUNT NUMBER AND TITLE: 2531 DISCOUNT on SECURITIES IssUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY

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### ACCOUNT NUMBER AND TITLE: 2532 PREMIUM on SECURITIES IssUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY

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### ACCOUNT NUMBER AND TITLE: 2533 AMORTIZATION OF DISCOUNT ON SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY

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### ACCOUNT NUMBER AND TITLE: 2540 PARTICIPATION CERTIFICATES

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### ACCOUNT NUMBER AND TITLE: 2590 OTHER DEBT

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U.S. Government Standard General Ledger
Account Transaction Postings

**ACCOUNT NUMBER AND TITLE:** 2610 ACTUARIAL PENSION LIABILITY

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**ACCOUNT NUMBER AND TITLE:** 2620 ACTUARIAL HEALTH INSURANCE LIABILITY

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**ACCOUNT NUMBER AND TITLE:** 2630 ACTUARIAL LIFE INSURANCE LIABILITY

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**ACCOUNT NUMBER AND TITLE:** 2650 ACTUARIAL FECA LIABILITY

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ACCOUNT NUMBER AND TITLE: **2660 ACTUARIAL LIABILITIES FOR FEDERAL INSURANCE AND GUARANTEE PROGRAMS**

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ACCOUNT NUMBER AND TITLE: **2670 ACTUARIAL LIABILITIES FOR TREASURY-MANAGED BENEFIT PROGRAMS**

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ACCOUNT NUMBER AND TITLE: **2690 OTHER ACTUARIAL LIABILITIES**

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ACCOUNT NUMBER AND TITLE: **2910 PRIOR LIENS OUTSTANDING ON ACQUIRED COLLATERAL**

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### ACCOUNT NUMBER AND TITLE: 2920 CONTINGENT LIABILITIES

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### ACCOUNT NUMBER AND TITLE: 2923 CONTINGENT LIABILITY FOR CAPITAL TRANSFERS

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ACCOUNT NUMBER AND TITLE: 2960 ACCOUNTS PAYABLE FROM CANCELED APPROPRIATIONS

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ACCOUNT NUMBER AND TITLE: 2970 LIABILITY FOR CAPITAL TRANSFERS

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ACCOUNT NUMBER AND TITLE: 2980 CUSTODIAL LIABILITY

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ACCOUNT NUMBER AND TITLE: 2985 LIABILITY FOR NON-ENTITY ASSETS NOT REPORTED ON THE STATEMENT OF CUSTODIAL ACTIVITY

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### ACCOUNT NUMBER AND TITLE: 2990 OTHER LIABILITIES WITHOUT RELATED BUDGETARY OBLIGATIONS

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### ACCOUNT NUMBER AND TITLE: 3100 UNEXPENDED APPROPRIATIONS - CUMULATIVE

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### ACCOUNT NUMBER AND TITLE: 3102 UNEXPENDED APPROPRIATIONS - TRANSFERS-IN

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### ACCOUNT NUMBER AND TITLE: 3105 UNEXPENDED APPROPRIATIONS - PRIOR PERIOD ADJUSTMENTS DUE TO CORRECTIONS OF ERRORS - YEARS PRECEDING THE PRIOR YEAR

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### ACCOUNT NUMBER AND TITLE: 3107 UNEXPENDED APPROPRIATIONS - USED

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### ACCOUNT NUMBER AND TITLE: 3108 UNEXPENDED APPROPRIATIONS - PRIOR-PERIOD ADJUSTMENTS DUE TO CORRECTIONS OF ERRORS

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ACCOUNT NUMBER AND TITLE: 3109 UNEXPENDED APPROPRIATIONS - PRIOR-PERIOD ADJUSTMENTS DUE TO CHANGES IN ACCOUNTING PRINCIPLES

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ACCOUNT NUMBER AND TITLE: 3310 CUMULATIVE RESULTS OF OPERATIONS

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ACCOUNT NUMBER AND TITLE: 3400 FIDUCIARY NET ASSETS

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ACCOUNT NUMBER AND TITLE: 3410 CONTRIBUTIONS TO FIDUCIARY NET ASSETS

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### Account Number and Title: 3420 Withdrawals or Distributions of Fiduciary Net Assets

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### Account Number and Title: 4032 Estimated Indefinite Contract Authority

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### Account Number and Title: 4042 Estimated Indefinite Borrowing Authority

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### ACCOUNT NUMBER AND TITLE: 4081  AMOUNTS APPROPRIATED FROM A SPECIFIC TREASURY-MANAGED TRUST FUND TAFS - RECEIVABLE - TRANSFERRED

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### Account Number and Title: 4111 Debt Liquidation Appropriations

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### Account Number and Title: 4112 Liquidation of Deficiency - Appropriations

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### Account Number and Title: 4113 Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts

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### 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts

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### 4115 Loan Subsidy Appropriation

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### 4116 Debt Forgiveness Appropriation

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### 4117 Loan Administrative Expense Appropriation

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Account Transaction Postings

## ACCOUNT NUMBER AND TITLE: 4118 REESTIMATED LOAN SUBSIDY APPROPRIATION

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## ACCOUNT NUMBER AND TITLE: 4119 OTHER APPROPRIATIONS REALIZED

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## ACCOUNT NUMBER AND TITLE: 4120 ANTICIPATED INDEFINITE APPROPRIATIONS

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## ACCOUNT NUMBER AND TITLE: 4121 AMOUNTS APPROPRIATED FROM SPECIFIC INVESTED TAFS RECLASSIFIED - RECEIVABLE - CANCELLATION

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ACCOUNT NUMBER AND TITLE: 4122 AUTHORITY ADJUSTED FOR INTEREST ON THE BUREAU OF THE PUBLIC DEBT SECURITIES

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ACCOUNT NUMBER AND TITLE: 4123 AMOUNTS APPROPRIATED FROM SPECIFIC INVESTED TAFS RECLASSIFIED - RECEIVABLE - TEMPORARY REDUCTION

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ACCOUNT NUMBER AND TITLE: 4124 AMOUNTS APPROPRIATED FROM SPECIFIC INVESTED TAFS RECLASSIFIED - PAYABLE - TEMPORARY REDUCTION/CANCELLATION

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ACCOUNT NUMBER AND TITLE: 4125  LOAN MODIFICATION ADJUSTMENT TRANSFER APPROPRIATION

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ACCOUNT NUMBER AND TITLE: 4126  AMOUNTS APPROPRIATED FROM SPECIFIC INVESTED TAFS - RECEIVABLE

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ACCOUNT NUMBER AND TITLE: 4127  AMOUNTS APPROPRIATED FROM SPECIFIC INVESTED TAFS - PAYABLE

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ACCOUNT NUMBER AND TITLE: 4128  AMOUNTS APPROPRIATED FROM SPECIFIC INVESTED TAFS - TRANSFERS-IN

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**Account Transaction Postings**

**Part 1**  
**Fiscal Year 2013 Reporting**  
**SUPPLEMENT**  
**Section III**

**ACCOUNT NUMBER AND TITLE:** 4129  
**AMOUNTS APPROPRIATED FROM SPECIFIC INVESTED TAFS - TRANSFERS-OUT**

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**ACCOUNT NUMBER AND TITLE:** 4130  
**APPROPRIATION TO LIQUIDATE CONTRACT AUTHORITY WITHDRAWN**

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**ACCOUNT NUMBER AND TITLE:** 4131  
**CURRENT-YEAR CONTRACT AUTHORITY REALIZED**

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**ACCOUNT NUMBER AND TITLE:** 4132  
**SUBSTITUTION OF CONTRACT AUTHORITY**

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ACCOUNT NUMBER AND TITLE: 4133 DECREASES TO INDEFINITE CONTRACT AUTHORITY

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ACCOUNT NUMBER AND TITLE: 4134 CONTRACT AUTHORITY WITHDRAWN

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ACCOUNT NUMBER AND TITLE: 4135 CONTRACT AUTHORITY LIQUIDATED

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ACCOUNT NUMBER AND TITLE: 4136 CONTRACT AUTHORITY TO BE LIQUIDATED BY TRUST FUNDS

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**ACCOUNT NUMBER AND TITLE:** 4137  TRANSFERS OF CONTRACT AUTHORITY - ALLOCATION

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**ACCOUNT NUMBER AND TITLE:** 4138  APPROPRIATION TO LIQUIDATE CONTRACT AUTHORITY

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**ACCOUNT NUMBER AND TITLE:** 4139  CONTRACT AUTHORITY CARRIED FORWARD

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**ACCOUNT NUMBER AND TITLE:** 4140  SUBSTITUTION OF BORROWING AUTHORITY

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ACCOUNT NUMBER AND TITLE: 4141 CURRENT-YEAR BORROWING AUTHORITY REALIZED

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ACCOUNT NUMBER AND TITLE: 4142 ACTUAL REPAYMENT OF BORROWING AUTHORITY CONVERTED TO CASH

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ACCOUNT NUMBER AND TITLE: 4143 CURRENT-YEAR DECREASES TO INDEFINITE BORROWING AUTHORITY REALIZED

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ACCOUNT NUMBER AND TITLE: 4145 BORROWING AUTHORITY CONVERTED TO CASH

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ACCOUNT NUMBER AND TITLE: 4146 ACTUAL REPAYMENTS OF DEBT, CURRENT-YEAR AUTHORITY

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ACCOUNT NUMBER AND TITLE: 4147 ACTUAL REPAYMENTS OF DEBT, PRIOR-YEAR BALANCES

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ACCOUNT NUMBER AND TITLE: 4148 RESOURCES REALIZED FROM BORROWING AUTHORITY

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ACCOUNT NUMBER AND TITLE: 4149 BORROWING AUTHORITY CARRIED FORWARD

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ACCOUNT NUMBER AND TITLE: 4150 REAPPROPRIATIONS - TRANSFERS-IN

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ACCOUNT NUMBER AND TITLE: 4151 ACTUAL CAPITAL TRANSFERS TO THE GENERAL FUND OF THE TREASURY, CURRENT-YEAR AUTHORITY

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ACCOUNT NUMBER AND TITLE: 4152 ACTUAL CAPITAL TRANSFERS TO THE GENERAL FUND OF THE TREASURY, PRIOR-YEAR BALANCES

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ACCOUNT NUMBER AND TITLE: 4153 TRANSFERS OF CONTRACT AUTHORITY - NONALLOCATION

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ACCOUNT NUMBER AND TITLE: 4154 APPROPRIATION TO LIQUIDATE CONTRACT AUTHORITY - NONALLOCATION - TRANSFERRED

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ACCOUNT NUMBER AND TITLE: 4157 AUTHORITY MADE AVAILABLE FROM RECEIPT OR APPROPRIATION BALANCES PREVIOUSLY PRECLUDED FROM OBLIGATION

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ACCOUNT NUMBER AND TITLE: 4158  AUTHORITY MADE AVAILABLE FROM OFFSETTING COLLECTION BALANCES PREVIOUSLY PRECLUDED FROM OBLIGATION

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ACCOUNT NUMBER AND TITLE: 4160  ANTICIPATED TRANSFERS - CURRENT-YEAR AUTHORITY

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ACCOUNT NUMBER AND TITLE: 4165  ALLOCATIONS OF AUTHORITY - ANTICIPATED FROM INVESTED BALANCES

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ACCOUNT NUMBER AND TITLE: 4166 ALLOCATIONS OF REALIZED AUTHORITY - TO BE TRANSFERRED FROM INVESTED BALANCES

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ACCOUNT NUMBER AND TITLE: 4167 ALLOCATIONS OF REALIZED AUTHORITY - TRANSFERRED FROM INVESTED BALANCES

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ACCOUNT NUMBER AND TITLE: 4168 ALLOCATIONS OF REALIZED AUTHORITY RECLASSIFIED - AUTHORITY TO BE TRANSFERRED FROM INVESTED BALANCES - TEMPORARY REDUCTION

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ACCOUNT NUMBER AND TITLE: 4171 NONALLOCATION TRANSFERS OF INVESTED BALANCES - RECEIVABLE

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ACCOUNT NUMBER AND TITLE: 4172 NONALLOCATION TRANSFERS OF INVESTED BALANCES - PAYABLE

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ACCOUNT NUMBER AND TITLE: 4173 NONALLOCATION TRANSFERS OF INVESTED BALANCES - TRANSFERRED

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## ACCOUNT NUMBER AND TITLE: 4175 ALLOCATION TRANSFERS OF CURRENT-YEAR AUTHORITY FOR NONINVESTED ACCOUNTS

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## ACCOUNT NUMBER AND TITLE: 4176 ALLOCATION TRANSFERS OF PRIOR-YEAR BALANCES

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## ACCOUNT NUMBER AND TITLE: 4180 ANTICIPATED TRANSFERS - PRIOR-YEAR BALANCES

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## ACCOUNT NUMBER AND TITLE: 4183 ANTICIPATED BALANCE TRANSFERS - UNOBLIGATED BALANCES - LEGISLATIVE CHANGE OF PURPOSE

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### ACCOUNT NUMBER AND TITLE: 4191 BALANCE TRANSFERS - EXTENSION OF AVAILABILITY OTHER THAN REAPPROPRIATIONS

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### ACCOUNT NUMBER AND TITLE: 4192 BALANCE TRANSFERS - UNEXPIRED TO EXPIRED

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### ACCOUNT NUMBER AND TITLE: 4193 BALANCE TRANSFERS - UNOBLIGATED BALANCES - LEGISLATIVE CHANGE OF PURPOSE

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### ACCOUNT NUMBER AND TITLE: 4195 TRANSFER OF OBLIGATED BALANCES

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### ACCOUNT NUMBER AND TITLE: 4196 BALANCE TRANSFERS-IN - EXPIRED TO EXPIRED

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### ACCOUNT NUMBER AND TITLE: 4197 BALANCE TRANSFERS-OUT - EXPIRED TO EXPIRED

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### ACCOUNT NUMBER AND TITLE: 4199 TRANSFER OF EXPIRED EXPENDITURE TRANSFERS - RECEIVABLE

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### ACCOUNT NUMBER AND TITLE: 4201 TOTAL ACTUAL RESOURCES - COLLECTED

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### ACCOUNT NUMBER AND TITLE: 4208 ADJUSTMENT TO TOTAL RESOURCES - DISPOSITION OF CANCELED PAYABLES

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### ACCOUNT NUMBER AND TITLE: 4210 ANTICIPATED REIMBURSEMENTS AND OTHER INCOME

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<td>ACCOUNT NUMBER AND TITLE: 4212 LIQUIDATION OF DEFICIENCY - OFFSETTING COLLECTIONS</td>
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ACCOUNT NUMBER AND TITLE: 4225 EXPENDITURE TRANSFERS FROM TRUST FUNDS - RECEIVABLE

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ACCOUNT NUMBER AND TITLE: 4230 UNFILLED CUSTOMER ORDERS WITHOUT ADVANCE - TRANSFERRED

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ACCOUNT NUMBER AND TITLE: 4231 UNFILLED CUSTOMER ORDERS WITH ADVANCE - TRANSFERRED

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ACCOUNT NUMBER AND TITLE: 4232 APPROPRIATION TRUST FUND EXPENDITURE TRANSFERS - RECEIVABLE - TRANSFERRED

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### ACCOUNT NUMBER AND TITLE: 4233 REIMBURSEMENTS AND OTHER INCOME EARNED - RECEIVABLE - TRANSFERRED

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### ACCOUNT NUMBER AND TITLE: 4234 OTHER FEDERAL RECEIVABLES - TRANSFERRED

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### ACCOUNT NUMBER AND TITLE: 4251 REIMBURSEMENTS AND OTHER INCOME EARNED - RECEIVABLE

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### ACCOUNT NUMBER AND TITLE: 4252 REIMBURSEMENTS AND OTHER INCOME EARNED - COLLECTED

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ACCOUNT NUMBER AND TITLE: 4253 PRIOR-YEAR UNFILLED CUSTOMER ORDERS WITH ADVANCE - REFUNDS PAID

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ACCOUNT NUMBER AND TITLE: 4255 EXPENDITURE TRANSFERS FROM TRUST FUNDS - COLLECTED

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ACCOUNT NUMBER AND TITLE: 4260 ACTUAL COLLECTIONS OF "GOVERNMENTAL-TYPE" FEES

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ACCOUNT NUMBER AND TITLE: 4261 ACTUAL COLLECTIONS OF BUSINESS-TYPE FEES

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### ACCOUNT NUMBER AND TITLE: 4262 ACTUAL COLLECTIONS OF LOAN PRINCIPAL

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### ACCOUNT NUMBER AND TITLE: 4263 ACTUAL COLLECTIONS OF LOAN INTEREST

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### ACCOUNT NUMBER AND TITLE: 4264 ACTUAL COLLECTIONS OF RENT

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### ACCOUNT NUMBER AND TITLE: 4265 ACTUAL COLLECTIONS FROM SALE OF FORECLOSED PROPERTY

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ACCOUNT NUMBER AND TITLE: 4266 OTHER ACTUAL BUSINESS-TYPE COLLECTIONS FROM NON-FEDERAL SOURCES

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ACCOUNT NUMBER AND TITLE: 4267 OTHER ACTUAL "GOVERNMENTAL-TYPE" COLLECTIONS FROM NON-FEDERAL SOURCES

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ACCOUNT NUMBER AND TITLE: 4271 ACTUAL PROGRAM FUND SUBSIDY COLLECTED

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**ACCOUNT NUMBER AND TITLE:** 4273  INTEREST COLLECTED FROM TREASURY

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**ACCOUNT NUMBER AND TITLE:** 4275  ACTUAL COLLECTIONS FROM LIQUIDATING FUND

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**ACCOUNT NUMBER AND TITLE:** 4276  ACTUAL COLLECTIONS FROM FINANCING FUND

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**ACCOUNT NUMBER AND TITLE:** 4277  OTHER ACTUAL COLLECTIONS - FEDERAL

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**ACCOUNT NUMBER AND TITLE:** 4283 **INTEREST RECEIVABLE FROM TREASURY**

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**ACCOUNT NUMBER AND TITLE:** 4287 **OTHER FEDERAL RECEIVABLES**

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ACCOUNT NUMBER AND TITLE: 4290 AMORTIZATION OF INVESTMENTS IN U.S. TREASURY ZERO COUPON BONDS

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ACCOUNT NUMBER AND TITLE: 4295 ADJUSTMENTS TO THE EXCHANGE STABILIZATION FUND

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ACCOUNT NUMBER AND TITLE: 4310 ANTICIPATED RECOVERIES OF PRIOR-YEAR OBLIGATIONS

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ACCOUNT NUMBER AND TITLE: 4320 ADJUSTMENTS FOR CHANGES IN PRIOR-YEAR ALLOCATIONS OF BUDGETARY RESOURCES

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ACCOUNT NUMBER AND TITLE: 4350 CANCELED AUTHORITY

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ACCOUNT NUMBER AND TITLE: 4351 PARTIAL OR EARLY CANCELLATION OF AUTHORITY WITH A U.S. TREASURY WARRANT

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ACCOUNT NUMBER AND TITLE: 4355 CANCELLATION OF APPROPRIATION FROM UNAVAILABLE RECEIPTS

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ACCOUNT NUMBER AND TITLE: 4356 CANCELLATION OF APPROPRIATION FROM INVESTED BALANCES

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ACCOUNT NUMBER AND TITLE: 4357 CANCELLATION OF APPROPRIATED AMOUNTS RECEIVABLE FROM INVESTED TRUST OR SPECIAL FUNDS

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ACCOUNT NUMBER AND TITLE: 4370 OFFSET TO APPROPRIATION REALIZED FOR REDEMPTION OF TREASURY SECURITIES

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ACCOUNT NUMBER AND TITLE: 4382 TEMPORARY REDUCTION - NEW BUDGET AUTHORITY

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ACCOUNT NUMBER AND TITLE: 4383 TEMPORARY REDUCTION - PRIOR-YEAR BALANCES

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ACCOUNT NUMBER AND TITLE: 4384 TEMPORARY REDUCTION/CANCELLATION RETURNED BY APPROPRIATION

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ACCOUNT NUMBER AND TITLE: 4387 TEMPORARY REDUCTION OF APPROPRIATION FROM UNAVAILABLE RECEIPTS, NEW BUDGET AUTHORITY

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ACCOUNT NUMBER AND TITLE: 4388 TEMPORARY REDUCTION OF APPROPRIATION FROM UNAVAILABLE RECEIPTS, PRIOR-YEAR BALANCES

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ACCOUNT NUMBER AND TITLE: 4390 REAPPROPRIATIONS - TRANSFERS-OUT

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ACCOUNT NUMBER AND TITLE: 4391  ADJUSTMENTS TO INDEFINITE APPROPRIATIONS

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ACCOUNT NUMBER AND TITLE: 4392  PERMANENT REDUCTION - NEW BUDGET AUTHORITY

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ACCOUNT NUMBER AND TITLE: 4393  PERMANENT REDUCTION - PRIOR-YEAR BALANCES

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ACCOUNT NUMBER AND TITLE: 4394  RECEIPTS UNAVAILABLE FOR OBLIGATION UPON COLLECTION

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ACCOUNT NUMBER AND TITLE: 4395  AUTHORITY UNAVAILABLE FOR OBLIGATION PURSUANT TO PUBLIC LAW - TEMPORARY

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ACCOUNT NUMBER AND TITLE: 4396  SPECIAL AND TRUST FUND REFUNDS AND RECOVERIES TEMPORARILY UNAVAILABLE - RECEIPTS UNAVAILABLE FOR OBLIGATION UPON COLLECTION

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ACCOUNT NUMBER AND TITLE: 4399  SPECIAL AND TRUST FUND REFUNDS AND RECOVERIES TEMP. UNAVAILABLE - RECEIPTS AND APPROPRIATIONS TEMP. PRECLUDED FROM OBLIGATION

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ACCOUNT NUMBER AND TITLE: **4520 RESERVED FOR AGENCY USE**

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Account Transaction Postings  

ACCOUNT NUMBER AND TITLE: 4590 APPORTIONMENTS - ANTICIPATED RESOURCES - PROGRAMS SUBJECT TO APPORTIONMENT

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ACCOUNT NUMBER AND TITLE: 4620 UNOBLIGATED FUNDS EXEMPT FROM APPORTIONMENT
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## ACCOUNT NUMBER AND TITLE: 4650 ALLOTMENTS - EXPIRED AUTHORITY

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## ACCOUNT NUMBER AND TITLE: 4690 ANTICIPATED RESOURCES - PROGRAMS EXEMPT FROM APPORTIONMENT

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### 4700 COMMITMENTS - PROGRAMS SUBJECT TO APPORTIONMENT

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### 4720 COMMITMENTS - PROGRAMS EXEMPT FROM APPORTIONMENT

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### 4801 UNDELIVERED ORDERS - OBLIGATIONS, UNPAID

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**ACCOUNT NUMBER AND TITLE:** 4802 UNDELIVERED ORDERS - OBLIGATIONS, PREPAID/ADVANCED

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**ACCOUNT NUMBER AND TITLE:** 4831 UNDELIVERED ORDERS - OBLIGATIONS TRANSFERRED, UNPAID

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**ACCOUNT NUMBER AND TITLE:** 4832 UNDELIVERED ORDERS - OBLIGATIONS TRANSFERRED, PREPAID/ADVANCED

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### ACCOUNT NUMBER AND TITLE: 4871 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR UNPAID UNDELIVERED ORDERS - OBLIGATIONS, RECOVERIES

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### ACCOUNT NUMBER AND TITLE: 4872 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR PREPAID/ADVANCED UNDELIVERED ORDERS - OBLIGATIONS, REFUNDS COLLECTED

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# Fiscal Year 2013 Reporting

## SUPPLEMENT

### Section III

U.S. Government Standard General Ledger Account Transaction Postings

### ACCOUNT NUMBER AND TITLE: 4882 UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS - OBLIGATIONS, PREPAID/ADVANCED

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### ACCOUNT NUMBER AND TITLE: 4902 DELIVERED ORDERS - OBLIGATIONS, PAID

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ACCOUNT NUMBER AND TITLE: 4908 AUTHORITY OUTLAYED NOT YET DISBURSED

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ACCOUNT NUMBER AND TITLE: 4931 DELIVERED ORDERS - OBLIGATIONS TRANSFERRED, UNPAID

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ACCOUNT NUMBER AND TITLE: 4971 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR UNPAID DELIVERED ORDERS - OBLIGATIONS, RECOVERIES

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### Account Number and Title: 4972
**Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected**

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### Account Number and Title: 4981
**Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid**

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### Account Number and Title: 4982
**Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid**

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## U.S. Government Standard General Ledger
### Account Transaction Postings

### ACCOUNT NUMBER AND TITLE: 5100 REVENUE FROM GOODS SOLD

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### ACCOUNT NUMBER AND TITLE: 5109 CONTRA REVENUE FOR GOODS SOLD

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### ACCOUNT NUMBER AND TITLE: 5200 REVENUE FROM SERVICES PROVIDED

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### ACCOUNT NUMBER AND TITLE: 5209 CONTRA REVENUE FOR SERVICES PROVIDED

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## SUPPLEMENT

### U.S. Government Standard General Ledger

#### Account Transaction Postings

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### 5313 INTEREST REVENUE - SUBSIDY AMORTIZATION

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### 5314 DIVIDEND INCOME ACCOUNTED FOR UNDER THE PROVISIONS OF THE FEDERAL CREDIT REFORM ACT

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### 5315 CONTRA REVENUE FOR DIVIDEND INCOME ACCOUNTED FOR UNDER THE PROVISIONS OF THE FEDERAL CREDIT REFORM ACT

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### 5317 CONTRA REVENUE FOR INTEREST REVENUE - LOANS RECEIVABLE

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## ACCOUNT NUMBER AND TITLE: 5318 CONTRA REVENUE FOR INTEREST REVENUE - INVESTMENTS

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## ACCOUNT NUMBER AND TITLE: 5319 CONTRA REVENUE FOR INTEREST REVENUE - OTHER

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## ACCOUNT NUMBER AND TITLE: 5320 PENALTIES AND FINES REVENUE

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## ACCOUNT NUMBER AND TITLE: 5324 CONTRA REVENUE FOR PENALTIES AND FINES

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ACCOUNT NUMBER AND TITLE: 5325 ADMINISTRATIVE FEES REVENUE

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ACCOUNT NUMBER AND TITLE: 5329 CONTRA REVENUE FOR ADMINISTRATIVE FEES

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ACCOUNT NUMBER AND TITLE: 5400 FUNDED BENEFIT PROGRAM REVENUE

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ACCOUNT NUMBER AND TITLE: 5405 UNFUNDED FECA BENEFIT REVENUE

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ACCOUNT NUMBER AND TITLE: 5406 CONTRA REVENUE FOR UNFUNDED FECA BENEFIT REVENUE

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ACCOUNT NUMBER AND TITLE: 5409 CONTRA REVENUE FOR FUNDED BENEFIT PROGRAM REVENUE

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ACCOUNT NUMBER AND TITLE: 5500 INSURANCE AND GUARANTEE PREMIUM REVENUE

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ACCOUNT NUMBER AND TITLE: 5509 CONTRA REVENUE FOR INSURANCE AND GUARANTEE PREMIUM REVENUE

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ACCOUNT NUMBER AND TITLE: 5600 DONATED REVENUE - FINANCIAL RESOURCES

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ACCOUNT NUMBER AND TITLE: 5609 CONTRA REVENUE FOR DONATIONS - FINANCIAL RESOURCES

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ACCOUNT NUMBER AND TITLE: 5610 DONATED REVENUE - NONFINANCIAL RESOURCES

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ACCOUNT NUMBER AND TITLE: 5619 CONTRA DONATED REVENUE - NONFINANCIAL RESOURCES

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### ACCOUNT NUMBER AND TITLE: 5640 FORFEITURE REVENUE - CASH AND CASH EQUIVALENTS

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### ACCOUNT NUMBER AND TITLE: 5649 CONTRA FORFEITURE REVENUE - CASH AND CASH EQUIVALENTS

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### ACCOUNT NUMBER AND TITLE: 5650 FORFEITURE REVENUE - FORFEITURES OF PROPERTY

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### ACCOUNT NUMBER AND TITLE: 5659 CONTRA FORFEITURE REVENUE - FORFEITURES OF PROPERTY

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### ACCOUNT NUMBER AND TITLE: 5700  EXPENDED APPROPRIATIONS

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### ACCOUNT NUMBER AND TITLE: 5705  EXPENDED APPROPRIATIONS - PRIOR PERIOD ADJUSTMENTS DUE TO CORRECTIONS OF ERRORS - YEARS PRECEDING THE PRIOR YEAR

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### ACCOUNT NUMBER AND TITLE: 5709 EXPENDED APPROPRIATIONS - PRIOR-PERIOD ADJUSTMENTS DUE TO CHANGES IN ACCOUNTING PRINCIPLES

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### ACCOUNT NUMBER AND TITLE: 5720 FINANCING SOURCES TRANSFERRED IN WITHOUT REIMBURSEMENT

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### ACCOUNT NUMBER AND TITLE: 5740 APPROPRIATED DEDICATED COLLECTIONS TRANSFERRED IN

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### ACCOUNT NUMBER AND TITLE: 5750 EXPENDITURE FINANCING SOURCES - TRANSFERS-IN

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### ACCOUNT NUMBER AND TITLE: 5755 NONEXPENDITURE FINANCING SOURCES - TRANSFERS-IN - OTHER

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ACCOUNT NUMBER AND TITLE: 5756 NONEXPENDITURE FINANCING SOURCES - TRANSFERS-IN - CAPITAL TRANSFERS

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ACCOUNT NUMBER AND TITLE: 5760 EXPENDITURE FINANCING SOURCES - TRANSFERS-OUT

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ACCOUNT NUMBER AND TITLE: 5765 NONEXPENDITURE FINANCING SOURCES - TRANSFERS-OUT - OTHER

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ACCOUNT NUMBER AND TITLE: 5766 NONEXPENDITURE FINANCING SOURCES - TRANSFERS-OUT - CAPITAL TRANSFERS

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### ACCOUNT NUMBER AND TITLE: 5775 NONBUDGETARY FINANCING SOURCES TRANSFERRED IN

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### ACCOUNT NUMBER AND TITLE: 5776 NONBUDGETARY FINANCING SOURCES TRANSFERRED OUT

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ACCOUNT NUMBER AND TITLE: **5791** ADJUSTMENT TO FINANCING SOURCES - DOWNWARD REESTIMATE OR NEGATIVE SUBSIDY

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ACCOUNT NUMBER AND TITLE: **5792** FINANCING SOURCES TO BE TRANSFERRED OUT - CONTINGENT LIABILITY

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ACCOUNT NUMBER AND TITLE: **5795** SEIGNIORAGE

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ACCOUNT NUMBER AND TITLE: **5800** TAX REVENUE COLLECTED - NOT OTHERWISE CLASSIFIED

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ACCOUNT NUMBER AND TITLE: 5801 TAX REVENUE COLLECTED - INDIVIDUAL

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ACCOUNT NUMBER AND TITLE: 5802 TAX REVENUE COLLECTED - CORPORATE

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ACCOUNT NUMBER AND TITLE: 5803 TAX REVENUE COLLECTED - UNEMPLOYMENT

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ACCOUNT NUMBER AND TITLE: 5804 TAX REVENUE COLLECTED - EXCISE

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## 5805 TAX REVENUE COLLECTED - ESTATE AND GIFT

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## 5806 TAX REVENUE COLLECTED - CUSTOMS

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## 5820 TAX REVENUE ACCRUAL ADJUSTMENT - NOT OTHERWISE CLASSIFIED

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## 5821 TAX REVENUE ACCRUAL ADJUSTMENT - INDIVIDUAL

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### ACCOUNT NUMBER AND TITLE: 5822 TAX REVENUE ACCRUAL ADJUSTMENT - CORPORATE

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ACCOUNT NUMBER AND TITLE: **5830** CONTRA REVENUE FOR TAXES - NOT OTHERWISE CLASSIFIED

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### Part 1

**SUPPLEMENT**

U.S. Government Standard General Ledger
Account Transaction Postings

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ACCOUNT NUMBER AND TITLE: **5833 CONTRA REVENUE FOR TAXES - UNEMPLOYMENT**

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ACCOUNT NUMBER AND TITLE: **5836 CONTRA REVENUE FOR TAXES - CUSTOMS**

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### Account Number and Title: 5892  Tax Revenue Refunds - Corporate

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## ACCOUNT NUMBER AND TITLE: 5895  TAX REVENUE REFUNDS - ESTATE AND GIFT

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## ACCOUNT NUMBER AND TITLE: 5896  TAX REVENUE REFUNDS - CUSTOMS

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## ACCOUNT NUMBER AND TITLE: 5900  OTHER REVENUE

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### ACCOUNT NUMBER AND TITLE: 5909 CONTRA REVENUE FOR OTHER REVENUE

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### ACCOUNT NUMBER AND TITLE: 5919 REVENUE AND OTHER FINANCING SOURCES - CANCELLATIONS

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### ACCOUNT NUMBER AND TITLE: 5921 VALUATION CHANGE IN INVESTMENTS - EXCHANGE STABILIZATION FUND

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### ACCOUNT NUMBER AND TITLE: 5922 VALUATION CHANGE IN INVESTMENTS FOR FEDERAL GOVERNMENT SPONSORED ENTERPRISE

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## Section III

### U.S. Government Standard General Ledger

#### Account Transaction Postings

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### ACCOUNT NUMBER AND TITLE: 5994 OFFSET TO NON-ENTITY ACCRUED COLLECTIONS - STATEMENT OF CHANGES IN NET POSITION

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### ACCOUNT NUMBER AND TITLE: 5997 FINANCING SOURCES TRANSFERRED IN FROM CUSTODIAL STATEMENT COLLECTIONS

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ACCOUNT NUMBER AND TITLE: 5998  CUSTODIAL COLLECTIONS
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ACCOUNT NUMBER AND TITLE: 6100  OPERATING EXPENSES/PROGRAM COSTS

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ACCOUNT NUMBER AND TITLE: 6190  CONTRA BAD DEBT EXPENSE - INCURRED FOR OTHERS

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### 6310 INTEREST EXPENSES ON BORROWING FROM THE BUREAU OF THE PUBLIC DEBT AND/OR THE FEDERAL FINANCING BANK

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### ACCOUNT NUMBER AND TITLE: 6500 COST OF GOODS SOLD

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### 6600 APPLIED OVERHEAD

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### 6610 COST CAPITALIZATION OFFSET

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### 6710 DEPRECIATION, AMORTIZATION, AND DEPLETION

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### 6730 IMPUTED COSTS

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### ACCOUNT NUMBER AND TITLE: 6790 OTHER EXPENSES NOT REQUIRING BUDGETARY RESOURCES

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### ACCOUNT NUMBER AND TITLE: 6800 FUTURE FUNDED EXPENSES

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### ACCOUNT NUMBER AND TITLE: 6850 EMPLOYER CONTRIBUTIONS TO EMPLOYEE BENEFIT PROGRAMS NOT REQUIRING CURRENT-YEAR BUDGET AUTHORITY (UNOBLIGATED)

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### ACCOUNT NUMBER AND TITLE: 6900 NONPRODUCTION COSTS

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### ACCOUNT NUMBER AND TITLE: 7110 GAINS ON DISPOSITION OF ASSETS - OTHER

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### ACCOUNT NUMBER AND TITLE: 7111 GAINS ON DISPOSITION OF INVESTMENTS

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### ACCOUNT NUMBER AND TITLE: 7112 GAINS ON DISPOSITION OF BORROWINGS

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### ACCOUNT NUMBER AND TITLE: 7171 GAINS ON CHANGES IN LONG-TERM ASSUMPTIONS - FROM EXPERIENCE

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ACCOUNT NUMBER AND TITLE: **7172 LOSSES ON CHANGES IN LONG-TERM ASSUMPTIONS - FROM EXPERIENCE**

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ACCOUNT NUMBER AND TITLE: **7180 UNREALIZED GAINS**

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ACCOUNT NUMBER AND TITLE: **7181 UNREALIZED GAINS - EXCHANGE STABILIZATION FUND**

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ACCOUNT NUMBER AND TITLE: **7190 OTHER GAINS**

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### ACCOUNT NUMBER AND TITLE: 7191 OTHER GAINS FOR ACCRUED SPECIAL DRAWING RIGHT (SDR) INTEREST AND CHARGES

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### ACCOUNT NUMBER AND TITLE: 7210 LOSSES ON DISPOSITION OF ASSETS - OTHER

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### ACCOUNT NUMBER AND TITLE: 7211 LOSSES ON DISPOSITION OF INVESTMENTS

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### ACCOUNT NUMBER AND TITLE: 7212 LOSSES ON DISPOSITION OF BORROWINGS

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|             |        |
### 7271 GAINS ON CHANGES IN LONG-TERM ASSUMPTIONS

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### 7272 LOSSES ON CHANGES IN LONG-TERM ASSUMPTIONS

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### 7280 UNREALIZED LOSSES

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### 7281 UNREALIZED LOSSES - EXCHANGE STABILIZATION FUND

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### Account Number and Title: 7291 Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges

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### Account Number and Title: 7300 Extraordinary Items

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### Account Number and Title: 7400 Prior-Period Adjustments Due to Corrections of Errors

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### ACCOUNT NUMBER AND TITLE: 7401 PRIOR-PERIOD ADJUSTMENTS DUE TO CHANGES IN ACCOUNTING PRINCIPLES

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### ACCOUNT NUMBER AND TITLE: 7405 PRIOR PERIOD ADJUSTMENTS DUE TO CORRECTIONS OF ERRORS - YEARS PRECEDING THE PRIOR YEAR

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### ACCOUNT NUMBER AND TITLE: 7500 DISTRIBUTION OF INCOME - DIVIDEND

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### ACCOUNT NUMBER AND TITLE: 7600 CHANGES IN ACTUARIAL LIABILITY

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### ACCOUNT NUMBER AND TITLE: 8010 GUARANTEED LOAN LEVEL

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### ACCOUNT NUMBER AND TITLE: 8015 GUARANTEED LOAN LEVEL - UNAPPORTIONED

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### ACCOUNT NUMBER AND TITLE: 8020 GUARANTEED LOAN LEVEL - APPORTIONED

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### ACCOUNT NUMBER AND TITLE: 8025 RESERVED FOR AGENCY USE

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### ACCOUNT NUMBER AND TITLE: 8030 RESERVED FOR AGENCY USE

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### ACCOUNT NUMBER AND TITLE: 8035  RESERVED FOR AGENCY USE

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### ACCOUNT NUMBER AND TITLE: 8040  GUARANTEED LOAN LEVEL - USED AUTHORITY

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### ACCOUNT NUMBER AND TITLE: 8045  GUARANTEED LOAN LEVEL - UNUSED AUTHORITY

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### ACCOUNT NUMBER AND TITLE: 8050  GUARANTEED LOAN PRINCIPAL OUTSTANDING

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### ACCOUNT NUMBER AND TITLE: 8053  GUARANTEED LOAN NEW DISBURSEMENTS BY LENDER

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### ACCOUNT NUMBER AND TITLE: 8070 GUARANTEED LOAN CUMULATIVE DISBURSEMENTS BY LENDERS

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### ACCOUNT NUMBER AND TITLE: 8101 PARTIAL OR EARLY CANCELLATION OF AUTHORITY

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### ACCOUNT NUMBER AND TITLE: 8102 OFFSET FOR PARTIAL OR EARLY CANCELLATION OF AUTHORITY

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### ACCOUNT NUMBER AND TITLE: 8801 OFFSET FOR PURCHASES OF ASSETS

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### ACCOUNT NUMBER AND TITLE: 8802 PURCHASES OF PROPERTY, PLANT, AND EQUIPMENT

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### ACCOUNT NUMBER AND TITLE: 8803 PURCHASES OF INVENTORY AND RELATED PROPERTY

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### ACCOUNT NUMBER AND TITLE: 8804 PURCHASES OF ASSETS - OTHER

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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 both proprietary and budgetary USSGL accounts and attributes reported to the the FMS-administered FACTS I and FACTS II “trial-balance” reporting systems.

Attributes are like adjectives that further describe a USSGL account in order to meet a specific reporting requirement. Domain values are all of the possible valid choices within an attribute. For example, if there is a red chair and a blue chair in a room, then you only need one attribute to describe them: color. The valid domain values within the attribute “color” would be “red” or “blue.” If you wanted the red chair, there would be no need to use additional adjectives such as weight, height, or size to describe it. This is because, in this example, color is enough to uniquely identify the chair. Therefore, only those attributes and those domain values that are necessary to uniquely identify the reporting requirement appear on the crosswalks.

**Note:** Some USSGL accounts do not have certain attributes in this document for reporting purposes, but do require these attributes for accounting purposes. An example is downward adjustments of prior-year obligations. For FACTS II reporting, USSGL accounts 4871, “Downward Adjustments of Prior-Year Unpaid Undelivered Orders – Obligations, Recoveries,” 4872, “Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders – Obligations, Refunds Collected,” 4971, “Downward Adjustments of Prior-Year Unpaid Delivered Orders – Obligations, Recoveries,” and 4972, “Downward Adjustments of Prior-Year Paid Delivered Orders – Obligations, Refunds Collected,” do not need the reimbursable flag attribute with the domain values of direct and reimbursable. However, at yearend these accounts close to USSGL accounts 4801, “Undelivered Orders – Obligations, Unpaid,” 4802, “Undelivered Orders – Obligations, Prepaid/Advanced,” 4901, “Delivered Orders – Obligations, Unpaid,” and 4902, “Delivered Orders – Obligations, Paid,” that do require the reimbursable flag attribute for FACTS II reporting. Therefore, an agency must similarly identify the adjustment accounts to close these accounts properly.

USSGL Proprietary Account Attribute Definitions       IV - 5

Fiscal 2013 USSGL Proprietary Account Attributes Table       IV - 7

Fiscal 2013 USSGL Proprietary Account Attributes Reporting of Detailed Financial Information – Attribute Values and Domains IV - 21

Fiscal 2013 Attributes Used to Prepare Budgetary Reports IV - 23

FACTS II - Fiscal 2013 Attribute Definition Report IV - 25

Fiscal 2013 USSGL Account Attributes Table for FACTS II Reporting IV - 35

Fiscal 2013 USSGL Account Attributes Required for FACTS II Reporting - Easy Reference IV - 46

Note: Refer to USSGL crosswalks in Section V for standard external reporting requirements by FASAB, OMB, and FMS. Missing page numbers are intentional.
Attributes Used To Prepare the Financial Report of the United States Government

USSGL attributes are one component of detailed data in agencies’ financial systems related to the external reporting of financial statements. The USSGL proprietary account data table shows the related attribute information captured at the transaction level that support production of the Financial Report of the United States Government. The USSGL crosswalks for the financial statements reference these attributes as a requirement for proper reporting on the particular financial statement line items.

Office of Management and Budget (OMB) Form and Content Agency Financial Reports
The USSGL proprietary attribute data table also shows the USSGL account attributes necessary to produce agency financial statements required by OMB. Refer to Section V: Crosswalks to Standard External Reports.

Attribute Definition Report
This report provides definitions for the attributes associated with each proprietary USSGL account for 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.

USSGL Proprietary Accounts and Attributes
The USSGL proprietary accounts table provides USSGL accounts, account titles, normal balance indicators, and associated attributes for USSGL accounts that agencies will use for reporting; these columns contain one of two values:

- **Space** Attributes are not required for the USSGL account.
- **Y** This value indicates that the attribute is required when this USSGL account is reported. A list of the valid domain values for each attribute is provided on the last page of the attribute table.

The FACTS I team may update between USSGL TFM releases. For the latest information, access the GFRS/FACTS I Web site at [www.fms.treas.gov/factsi/index.html](http://www.fms.treas.gov/factsi/index.html).
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## USSGL PROPRIETARY ACCOUNT ATTRIBUTE DEFINITION REPORT

### PROPRIETARY ACCOUNT

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<tr>
<th>Attribute Name</th>
<th>Attribute Definition</th>
<th>Domain</th>
<th>System Characters</th>
<th>Reference</th>
<th>Treasury System</th>
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<tr>
<td>Budget Subfunction Code</td>
<td>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.</td>
<td>nnn - 3-digit Budget Subfunction Classification</td>
<td>3/N</td>
<td>OMB Treasury FMS</td>
<td>FACTS I</td>
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<tr>
<td>Budgetary Impact Indicator</td>
<td>Indicates whether financing sources and nonexchange revenue have an impact on the budget.</td>
<td>D - Budgetary E - Non Budgetary</td>
<td>1/A</td>
<td>OMB Circular A-136</td>
<td>N/A</td>
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<td>Covered NotCovered Code</td>
<td>Liabilities incurred that are covered by realized budgetary resources as of the balance sheet date (C) or not considered covered by budgetary resources (U).</td>
<td>C - Covered U - Not Covered</td>
<td>1/A</td>
<td>OMB Circular No. A136, II.4.3.4</td>
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<tr>
<td>Custodial Noncustodial Indicator</td>
<td>Custodial amounts are reported on the Statement of Custodial Activity (SCA) or on the custodial footnote. Noncustodial amounts are not reported on the SCA nor on the custodial footnote.</td>
<td>A - Noncustodial S - Custodial</td>
<td>1/A</td>
<td>SFFAS #7 OMB</td>
<td>FACTS I</td>
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<td>Debit Credit Indicator</td>
<td>Indicates whether the amount reported is debited or credited to the USSGL account.</td>
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<td>FACTS I</td>
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<td>Entity NonEntity Indicator</td>
<td>Assets that the reporting entity has authority to use in its operations (E) or not available to the entity (O).</td>
<td>E - Entity O - NonEntity</td>
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<td>OMB Circular No. A136, II.4.3.3</td>
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<td>Exchange Nonexchange Indicator</td>
<td>Indicates whether the revenue, gains or losses balances being reported is exchange (X) or nonexchange (T).</td>
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<td>Federal NonFederal Indicator</td>
<td>Indicates the type of entity involved in transactions with the reporting entity (that is, other Federal entities (F) or non-Federal entities such as private or local/State/tribal/foreign governments (N)).</td>
<td>F - Federal N - NonFederal</td>
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<td>Program Indicator</td>
<td>The amount of cost or revenue directly or indirectly traceable to programs.</td>
<td>P - Assigned to programs Q - Not assigned to programs</td>
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<tr>
<td>Trading Partner</td>
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<td>nn - 2-digit Treasury Department Code, required with Federal attribute</td>
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### USSGL Account Attributes for FACTS I

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### Fiscal 2013 USSGL Proprietary Account Attributes for Reporting of Detailed Financial Information

#### USSGL Account Attributes

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<th>USSGL Account Title</th>
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<th>Trading Partner</th>
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### Fiscal 2013 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information

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### Fiscal 2013 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information

#### SECTION IV

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### Fiscal 2013 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information

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### Fiscal 2013 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information

#### Part 1

**SUPPLEMENT**

**Fiscal Year 2013 Reporting**

**SECTION IV**

**Fiscal 2013 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information**

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### Fiscal 2013 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information

#### SECTION IV

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### Part 1

**SUPPLEMENT**

**Fiscal 2013 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1**

**SECTION IV**

Fiscal Year 2013 Reporting

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<td>Offset to Non-Entity Collections - Statement of Changes in Net Position</td>
<td>D</td>
<td>F</td>
<td>Y</td>
<td></td>
<td>A</td>
<td></td>
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<tr>
<td>5994</td>
<td>Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position</td>
<td>D</td>
<td>F</td>
<td>Y</td>
<td></td>
<td>A</td>
<td></td>
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<tr>
<td>5997</td>
<td>Financing Sources Transferred In From Custodial Statement Collections</td>
<td>C</td>
<td>F</td>
<td>Y</td>
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<tr>
<td>5998</td>
<td>Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury</td>
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<td>F</td>
<td>Y</td>
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<tr>
<td>6100</td>
<td>Operating Expenses/Program Costs</td>
<td>D</td>
<td>Y</td>
<td>Y</td>
<td></td>
<td></td>
<td>Y</td>
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<tr>
<td>6190</td>
<td>Contra Bad Debt Expense - Incurred for Others</td>
<td>C</td>
<td>Y</td>
<td>Y</td>
<td></td>
<td></td>
<td>Y</td>
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<tr>
<td>6199</td>
<td>Adjustment to Subsidy Expense</td>
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<td></td>
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<td>Y</td>
<td></td>
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<tr>
<td>6310</td>
<td>Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank</td>
<td>D</td>
<td>F</td>
<td>Y</td>
<td></td>
<td></td>
<td>Y</td>
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<tr>
<td>6320</td>
<td>Interest Expenses on Securities</td>
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<td></td>
<td>Y</td>
<td></td>
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<tr>
<td>6330</td>
<td>Other Interest Expenses</td>
<td>D</td>
<td>Y</td>
<td>Y</td>
<td></td>
<td></td>
<td>Y</td>
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<td>6338</td>
<td>Remuneration Interest</td>
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<td>6340</td>
<td>Interest Expense Accrued on the Liability for Loan Guarantees</td>
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<td>N</td>
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<td>6400</td>
<td>Benefit Expense</td>
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<td>Cost of Goods Sold</td>
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<td></td>
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<td>6600</td>
<td>Applied Overhead</td>
<td>C</td>
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<td>6610</td>
<td>Cost Capitalization Offset</td>
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### Fiscal 2013 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information

#### Fiscal Year 2013 Reporting

<table>
<thead>
<tr>
<th>USSGL Account</th>
<th>USSGL Account Attributes for FACTS I</th>
</tr>
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<tbody>
<tr>
<td>No.</td>
<td>USSGL Account Title</td>
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<tr>
<td>6710</td>
<td>Depreciation, Amortization, and Depletion</td>
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<td>6720</td>
<td>Bad Debt Expense</td>
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<td>6730</td>
<td>Imputed Costs</td>
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<td>Other Expenses Not Requiring Budgetary Resources</td>
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<tr>
<td>6800</td>
<td>Future Funded Expenses</td>
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<tr>
<td>6850</td>
<td>Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)</td>
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<td>6900</td>
<td>Nonproduction Costs</td>
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<tr>
<td>7110</td>
<td>Gains on Disposition of Assets - Other</td>
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<tr>
<td>7111</td>
<td>Gains on Disposition of Investments</td>
</tr>
<tr>
<td>7112</td>
<td>Gains on Disposition of Borrowings</td>
</tr>
<tr>
<td>7171</td>
<td>Gains on Changes in Long-Term Assumptions - From Experience</td>
</tr>
<tr>
<td>7172</td>
<td>Losses on Changes in Long-Term Assumptions - From Experience</td>
</tr>
<tr>
<td>7180</td>
<td>Unrealized Gains</td>
</tr>
<tr>
<td>7181</td>
<td>Unrealized Gains - Exchange Stabilization Fund</td>
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<tr>
<td>7190</td>
<td>Other Gains</td>
</tr>
<tr>
<td>7191</td>
<td>Other Gains for Accrued Special Drawing Right (SDR) Interest and Charges</td>
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<tr>
<td>7210</td>
<td>Losses on Disposition of Assets - Other</td>
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<td>7211</td>
<td>Losses on Disposition of Investments</td>
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<tr>
<td>7212</td>
<td>Losses on Disposition of Borrowings</td>
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<td>Gains on Changes in Long-Term Assumptions</td>
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<td>Losses on Changes in Long-Term Assumptions</td>
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<td>7280</td>
<td>Unrealized Losses</td>
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<td>7281</td>
<td>Unrealized Losses - Exchange Stabilization Fund</td>
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<tr>
<td>7290</td>
<td>Other Losses</td>
</tr>
<tr>
<td>7291</td>
<td>Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges</td>
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<tr>
<td>7300</td>
<td>Extraordinary Items</td>
</tr>
<tr>
<td>7400</td>
<td>Prior-Period Adjustments Due to Corrections of Errors</td>
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<tr>
<td>7401</td>
<td>Prior-Period Adjustments Due to Changes in Accounting Principles</td>
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<td>7405</td>
<td>Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year</td>
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<td>7500</td>
<td>Distribution of Income - Dividend</td>
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</table>
### Fiscal 2013 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information

<table>
<thead>
<tr>
<th>No.</th>
<th>USSGL Account Title</th>
<th>USSGL Account Attributes for FACTS I</th>
</tr>
</thead>
</table>
## Fiscal 2013 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information

<table>
<thead>
<tr>
<th>No.</th>
<th>USSGL Account Title</th>
<th>Normal Bal. Ind.</th>
<th>Fed/NonFed</th>
<th>Trading Partner</th>
<th>Exch/Nonexch</th>
<th>Budget Subfunction</th>
<th>Cust/Noncust</th>
<th>Entity/NonEnt</th>
<th>Covered/NonCovered</th>
<th>Program Indicator</th>
<th>Budgetary Impact Ind</th>
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</thead>
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</tbody>
</table>

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### Attribute Domain Values

<table>
<thead>
<tr>
<th>Attribute</th>
<th>Domain</th>
<th>Domain Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budget Subfunction Code</td>
<td>nnn</td>
<td>3-digit Budget Subfunction Classification</td>
</tr>
<tr>
<td>Budgetary Impact Indicator</td>
<td>D</td>
<td>Budgetary</td>
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<tr>
<td></td>
<td>E</td>
<td>Non Budgetary</td>
</tr>
<tr>
<td>Covered NotCovered Code</td>
<td>C</td>
<td>Covered</td>
</tr>
<tr>
<td></td>
<td>U</td>
<td>Not Covered</td>
</tr>
<tr>
<td>Custodial Noncustodial Indicator</td>
<td>S</td>
<td>Custodial</td>
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<tr>
<td></td>
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<td>Noncustodial</td>
</tr>
<tr>
<td>Debit Credit Indicator</td>
<td>C</td>
<td>Credit</td>
</tr>
<tr>
<td></td>
<td>D</td>
<td>Debit</td>
</tr>
<tr>
<td>Entity NonEntity Indicator</td>
<td>E</td>
<td>Entity</td>
</tr>
<tr>
<td></td>
<td>O</td>
<td>NonEntity</td>
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</tbody>
</table>

1/ For a description of USSGL proprietary account attributes, see the "USSGL Proprietary Account Attribute Definition Report" in this section.

2/ "Y" in any attribute column indicates that all domain values for the attribute are valid. Trading Partner is required with a domain value "F" Federal/NonFederal attribute. See below for valid attribute domain values.

3/ Fiduciary Activities are not recognized on the agency's financial statements, but are required to be reported on the fiduciary notes to the financial statements (see SFFAS No. 31). Therefore, these fiduciary USSGL accounts 3400, 3410, and 3420 do not crosswalk to any financial statement but are included in the USSGL Chart of Accounts.

4/ This attribute was established in fiscal 2010 to support GTAS implementation.
## Exchange Nonexchange Indicator

<table>
<thead>
<tr>
<th>Indicator</th>
<th>Description</th>
</tr>
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<tbody>
<tr>
<td>X</td>
<td>Exchange</td>
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<tr>
<td>T</td>
<td>Nonexchange</td>
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</table>

## Federal NonFederal Indicator

<table>
<thead>
<tr>
<th>Indicator</th>
<th>Description</th>
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<tbody>
<tr>
<td>F</td>
<td>Federal</td>
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<tr>
<td>N</td>
<td>NonFederal</td>
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</tbody>
</table>

## Program Indicator

<table>
<thead>
<tr>
<th>Indicator</th>
<th>Description</th>
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<tbody>
<tr>
<td>P</td>
<td>Assigned to programs</td>
</tr>
<tr>
<td>Q</td>
<td>Not assigned to programs</td>
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</tbody>
</table>

## Trading Partner

<table>
<thead>
<tr>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>nn</td>
</tr>
</tbody>
</table>
Fiscal 2013 Attributes Used To Prepare Budgetary Reports

USSSL attributes are one component of a data model that describes how detailed data in agencies’ financial systems (for example, USSSL account balances with related attributes captured at the transaction level) relate to external requirements. The data model also shows the relationships between the budget accounts published in the President’s Budget and the Treasury appropriation/fund symbols collected in FACTS II, which are published in the Treasury Annual Report/Appendix. The data model includes:

- FACTS II Attribute Definition Report;
- FACTS II USSSL Account Attributes Table.

FACTS II Attribute Definition Report

This report provides definitions and related information for all attributes associated with each entry. Agencies will report on those attributes described in the detailed financial information entity.

FACTS II USSSL Account Attribute Tables

The FACTS II attribute table for fiscal 2013 show USSSL accounts, account titles, and normal balance indicators for USSSL accounts that agencies will use for FACTS II reporting. Also, the tables show related attributes agencies must provide for each USSSL account reported in FACTS II; these columns contain one of three values:

- Space  This attribute is **not reported** in FACTS II for the USSSL account.
- Y  Yes, report this attribute in FACTS II when this USSSL account is submitted. To determine valid domain values, refer to the “FACTS II - Attribute Definition Report” in this section.

For the latest information, access the FACTS II Web site at [www.fms.treas.govfactsii/index.html](http://www.fms.treas.govfactsii/index.html).
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### FACTS II - ATTRIBUTE DEFINITION REPORT

**BUDGET ACCOUNT**

<table>
<thead>
<tr>
<th>Attribute Name</th>
<th>Attribute Definition</th>
<th>Domain</th>
<th>System Characteristics</th>
<th>Reference</th>
<th>Supplied By</th>
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</thead>
<tbody>
<tr>
<td>Default BEA Category</td>
<td>Indicates whether the Budget Enforcement Act (BEA) category is mandatory, discretionary.</td>
<td>D - Discretionary, M - Mandatory</td>
<td>1/A</td>
<td>P&amp;F</td>
<td>OMB</td>
</tr>
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</table>
## FACTS II - ATTRIBUTE DEFINITION REPORT

### DETAILED FINANCIAL INFORMATION

<table>
<thead>
<tr>
<th>Attribute Name</th>
<th>Attribute Definition</th>
<th>Domain</th>
<th>System Characteristics</th>
<th>Reference</th>
<th>Supplied By</th>
</tr>
</thead>
</table>
| Advance Flag Code               | Indicates that a portion of the appropriation was advanced from a future year, or was made available in a prior year. | F - Advanced from Future Year  
P - Advanced in Prior Year  
X - Not Applicable | 1/A                      | SF 133, P&F            | Agency                 |
| Apportionment Category B Program Code | Identifies the Category B program used on the apportionment. This code is only used to report Category B obligations. Each Category B program is subject to the Anti-Deficiency Act. | N/A                      | 3/N                    | SF 133             | OMB, Agency |
| Apportionment Category Code     | A distribution made by OMB of budgetary resources by calendar quarters (category A) or by other specified time periods, programs, activities, projects, or combinations thereof (category B). Indicates whether amounts are category A or B apportionment or not subject to apportionment. (OMB Circular No. A-11) | A - Category A  
B - Category B  
E - Exempt From Apportionment | 1/A                      | SF133,FMS 2108, P&F    | Agency                 |
| Authority Type Code             | Distinguishes among the types of budgetary resources, where it is not possible to do so by the USSGL Account Number Code. For example, the USSGL rescission accounts (USSGL accounts 4392 and 4393) do not distinguish between rescissions of appropriations or contract authority. | B - Borrowing Authority  
C - Contract Authority  
D - Advance Appropriation  
P - Appropriation  
R - Re-appropriation  
S - Spending Authority From Offsetting Collections | 1/A                      | SF 133, FMS 2108, P&F   | Agency                 |
| Availability Time Indicator     | 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 reappropriated in a future fiscal year. | A - Available in current period  
S - Available in subsequent period | 1/A                      | SF 133, P&F            | Agency                 |
| Begin End Indicator             | Indicates whether the balance of an USSGL account/attribute combination is at the start of the fiscal year or at the end of a period. | B - Beginning Balance  
E - Ending Balance | 1/A                      | SF 133, FMS 2108, P&F   | Agency                 |
## DETAILED FINANCIAL INFORMATION

<table>
<thead>
<tr>
<th>Attribute Name</th>
<th>Attribute Definition</th>
<th>Domain</th>
<th>System Characteristics</th>
<th>Reference</th>
<th>Supplied By</th>
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</thead>
<tbody>
<tr>
<td><strong>BEA Category Indicator</strong></td>
<td>Indicates whether the Budget Enforcement Act (BEA) category is mandatory or discretionary.</td>
<td>D - Discretionary M - Mandatory</td>
<td>1/A</td>
<td>SF 133, P&amp;F</td>
<td>Agency</td>
</tr>
<tr>
<td><strong>Borrowing Source Code</strong></td>
<td>Indicates whether borrowing took place from Treasury or public.</td>
<td>F - Federal Financing Bank P - Public T - Treasury</td>
<td>1/A</td>
<td>FMS 2108, SF 133, P&amp;F</td>
<td>Agency</td>
</tr>
<tr>
<td><strong>Debit Credit Code</strong></td>
<td>Indicates whether the amount reported is debited or credited to the USSGL account.</td>
<td>C - Credit D - Debit</td>
<td>1/A</td>
<td>SF 133, FMS 2108, P&amp;F</td>
<td>Agency</td>
</tr>
<tr>
<td><strong>Prior Year Adjustment Code</strong></td>
<td>Changes to obligated or unobligated balances that occurred in the previous fiscal year but were not recorded in the appropriate TAFS as of October 1 of the current fiscal year. Exclude upward and downward adjustments to current-year/prior-year obligations and most reclassifications from clearing accounts.</td>
<td>B - Adjustments to prior-year reporting backdated in Treasury's Central Accounting system P - Adjustments to prior-year reporting not backdated in Treasury's Central Accounting system. X - Not an adjustment to prior-year reporting</td>
<td>1/A</td>
<td>SF 133, FMS 2108</td>
<td>Agency</td>
</tr>
<tr>
<td><strong>Program Report Category Code</strong></td>
<td>Identifies a program report category that agencies use when reporting their obligations in their detailed financial information. Agencies may use this code when reporting either Category A or Category B obligations. Unlike the Apportionment Category B Program Code, this code is NOT subject to the Anti-Deficiency Act.</td>
<td>N/A</td>
<td>3/N</td>
<td>SF 133</td>
<td>OMB, Agency</td>
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</table>
### Facts II - Attribute Definition Report

**Detailed Financial Information**

<table>
<thead>
<tr>
<th>Attribute Name</th>
<th>Attribute Definition</th>
<th>Domain</th>
<th>System Characteristics</th>
<th>Reference</th>
<th>Supplied By</th>
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</thead>
<tbody>
<tr>
<td>Reduction Type Code</td>
<td>The code representing the type of reduction being reported (e.g., Across The Board, Sequestration or Other) in detailed financial information. The domain values for FY 2013 are in the Domain column. The domain values may change in subsequent fiscal years or as a result of new, enacted legislation.</td>
<td>AB1 - HR 933, Section 3001(b)(1)(A) (2.513%) AB2 - HR 933, Section 3001(b)(1)(B) (1.877%) AB3 - HR 933, Section 3001(b)(2) (0.1%) AB4 - HR 933, Section 3004(c)(1) (0.2%) AB5 - HR 933, Section 3004(c)(2) (0.032%) OTR - Reductions other than HR 933 (sections 3001 and 3004) and sequestration SQ1 - March 1st Sequestration</td>
<td>3/A</td>
<td>SF 133, P&amp;F</td>
<td>OMB, Agency</td>
</tr>
<tr>
<td>Reimbursable Flag Indicator</td>
<td>Indicates whether amounts for goods, services, and joint project support are financed by offsetting collections.</td>
<td>D - Direct R - Reimbursable</td>
<td>1/A</td>
<td>SF133, P&amp;F</td>
<td>Agency</td>
</tr>
<tr>
<td>Transaction Partner Code</td>
<td>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)).</td>
<td>E - NonFederal Exception F - Federal X - NonFederal</td>
<td>1/A</td>
<td>SF 133</td>
<td>Agency</td>
</tr>
<tr>
<td>Attribute Name</td>
<td>Attribute Definition</td>
<td>Domain</td>
<td>System Characteristics</td>
<td>Reference</td>
<td>Supplied By</td>
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<td>-------------------</td>
</tr>
<tr>
<td>Year Of Budget Authority Code</td>
<td>Identifies the fiscal year when a TAFS is provided with new budget authority. Used to distinguish outlays from new obligational authority vs. outlays from carried forward balances. FACTS II will derive the domain values for annual and multi-year TAFS. Agencies must supply their domain values for no-year TAFS.</td>
<td>BAL - Outlays from balances brought forward NEW - Outlays from new budget authority</td>
<td>3/A</td>
<td>SF 133, P&amp;F</td>
<td>Agency, System</td>
</tr>
<tr>
<td>Attribute Name</td>
<td>Attribute Definition</td>
<td>Domain</td>
<td>System Characteristics</td>
<td>Reference</td>
<td>Supplied By</td>
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<tr>
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<td>----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
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</tr>
<tr>
<td>Apportionment Category Code</td>
<td>A distribution made by OMB of budgetary resources by calendar quarters (category A) or by other specified time periods, programs, activities, projects, or combinations thereof (category B). Indicates whether amounts are category A or B apportionment or not subject to apportionment. (OMB Circular No. A-11)</td>
<td>A - Category A</td>
<td>1/A</td>
<td>SF133, FMS 2108, P&amp;F</td>
<td>Agency</td>
</tr>
<tr>
<td>Program Report Category Code</td>
<td>Identifies a program report category that agencies use when reporting their obligations in their detailed financial information. Agencies may use this code when reporting either Category A or Category B obligations. Unlike the Apportionment Category B Program Code, this code is NOT subject to the Anti-Deficiency Act.</td>
<td>N/A</td>
<td>3/N</td>
<td>SF 133</td>
<td>OMB, Agency</td>
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</table>
### Facts II - Attribute Definition Report

#### Federal Account Symbol

<table>
<thead>
<tr>
<th>Attribute Name</th>
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<th>System Characteristics</th>
<th>Reference</th>
<th>Supplied By</th>
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</thead>
<tbody>
<tr>
<td>Financing Account Code</td>
<td>Indicates whether the TAFS is a Financing Account, or is non-financing account as defined by the Federal Credit Reform Act of 1990.</td>
<td>D - Direct&lt;br&gt;G - Guaranteed&lt;br&gt;N - Non-financing</td>
<td>1/A</td>
<td>SF 133, P&amp;F</td>
<td>OMB</td>
</tr>
<tr>
<td>Fund Type Code</td>
<td>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).</td>
<td>1 - General Fund&lt;br&gt;2 - Special Fund&lt;br&gt;3 - Public Enterprise Revolving Fund&lt;br&gt;4 - Intra-governmental Revolving or Management Fund&lt;br&gt;7 - Trust (non-revolving) Fund&lt;br&gt;8 - Trust Revolving Fund</td>
<td>2/A</td>
<td>SF 133, P&amp;F</td>
<td>OMB</td>
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</table>
### FACTS II - ATTRIBUTE DEFINITION REPORT

**TAFS CATEGORY B PROGRAM/PROGRAM REPORT CATEGORY**

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<th>Attribute Name</th>
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<tbody>
<tr>
<td>Apportionment Category B Program Code</td>
<td>Identifies the Category B program used on the apportionment. This code is only used to report Category B obligations. Each Category B program is subject to the Anti-Deficiency Act.</td>
<td>N/A</td>
<td>3/N</td>
<td>SF 133</td>
<td>OMB, Agency</td>
</tr>
<tr>
<td>Program Report Category Code</td>
<td>Identifies a program report category that agencies use when reporting their obligations in their detailed financial information. Agencies may use this code when reporting either Category A or Category B obligations. Unlike the Apportionment Category B Program Code, this code is NOT subject to the Anti-Deficiency Act.</td>
<td>N/A</td>
<td>3/N</td>
<td>SF 133</td>
<td>OMB, Agency</td>
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## FACTS II - ATTRIBUTE DEFINITION REPORT

### TREASURY APPROPRIATION/FUND SYMBOL (TAFS)

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<td>Definite Indefinite Flag Code</td>
<td>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).</td>
<td>D - Definite</td>
<td>1/A</td>
<td>FMS 2108</td>
<td>System</td>
</tr>
<tr>
<td></td>
<td></td>
<td>I - Indefinite</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Expiration Flag Indicator</td>
<td>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, &quot;Y&quot; would indicate that the TAFS will expire on September 30, 2001. For no-year accounts, indicates the amount of canceled authority.</td>
<td>N - No</td>
<td>1/A</td>
<td>SF 133, P&amp;F</td>
<td>System</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Y - Yes</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TAFS Status Indicator</td>
<td>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.</td>
<td>E - Expired</td>
<td>1/A</td>
<td>SF 133, FMS 2108</td>
<td>System</td>
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<tr>
<td></td>
<td></td>
<td>U - Unexpired</td>
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# FACTS II - ATTRIBUTE DEFINITION REPORT

## USSGL ACCOUNT

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<th>Reference</th>
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</thead>
</table>
| Normal Balance Indicator         | Normal condition of the balance in an USSGL account (debit or credit).               | C - Credit  
D - Debit | 1/A                     | SF 133, FMS 2108, P&F | USSGL Board               |
<p>| USSGL Account Number Code        | Identifies any one of the standard general ledger account codes established by Treasury to support the consistent recording of financial events as well as the preparation of standard external reports required by the OMB and Treasury. | 4/A                     | SF 133, FMS 2108, P&amp;F     | Agency              |
| USSGL Account Title              | Name of the USSGL account.                                                            | 125/A       | SF 133, FMS 2108, P&amp;F   | USSGL Board               |</p>
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<th>USSGL ACCOUNT</th>
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</table>
| No.          | USSGL Account Title       | FACTS II Norm Bal./2 | Begin/End | Debit/Credit | Reimb Flag | Apport Cat | Apport Cat B | Prog Rpt Cat | Auth Type | Adv Flag | Avail Time | BEA Cat | Borrow Source | Dir Trans Agy | Dir Trans Account | Trans Partner | Year of BA | FY Adj | Reductio
<p>|              |                           |                       |           |             |           |           |             |             |           |         |           |         |               |              |                 |               |           |       | n Type | TAFS Status | Expiration Flag | Fund Type | Fin Accr Ind | Def/Indef |
| 1010         | Fund Balance With Treasury| D E Y                  |           |             |           |           |             |             |           |         |           |         |               |              |                 |               |           |       |        | U/E         | Y               | U            |
| 1120         | Imprint Funds             | D E Y                  |           |             |           |           |             |             |           |         |           |         |               |              |                 |               |           |       |        | U/E         | Y               | U            |
| 1125         | U.S. Debit Card Funds     | D E Y                  |           |             |           |           |             |             |           |         |           |         |               |              |                 |               |           |       |        | U/E         | Y               | U            |
| 1130         | Funds Held by the Public  | D E Y                  |           |             |           |           |             |             |           |         |           |         |               |              |                 |               |           |       |        | U/E         | Y               | U            |
| 1190         | Other Cash                | D E Y                  |           |             |           |           |             |             |           |         |           |         |               |              |                 |               |           |       |        | U/E         | Y               | U            |
| 1193         | International Monetary Fund Assets - Reserve Position | D E Y |           |             |           |           |             |             |           |         |           |         |               |              |                 |               |           |       |        | U/E         | Y               | U            |
| 1195         | Other Monetary Assets      | D E Y                  |           |             |           |           |             |             |           |         |           |         |               |              |                 |               |           |       |        | U/E         | Y               | U            |
| 1205         | Foreign Currency Denominated Equivalent Assets | D E Y |           |             |           |           |             |             |           |         |           |         |               |              |                 |               |           |       |        | U/E         | Y               | U            |
| 1205         | Foreign Currency Denominated Equivalent Assets | D E Y |           |             |           |           |             |             |           |         |           |         |               |              |                 |               |           |       |        | U/E         | Y               | U            |
| 1209         | Uninvested Foreign Currency | D E Y |           |             |           |           |             |             |           |         |           |         |               |              |                 |               |           |       |        | U/E         | Y               | U            |
| 1209         | Uninvested Foreign Currency | D E Y |           |             |           |           |             |             |           |         |           |         |               |              |                 |               |           |       |        | U/E         | Y               | U            |
| 1610         | Investments in U.S. Treasury Securities issued by the Bureau of the Public Debt | D E Y |           |             |           |           |             |             |           |         |           |         |               |              |                 |               |           |       |        | U/E         | Y               | U            |
| 1610         | Investments in U.S. Treasury Securities issued by the Bureau of the Public Debt | D E Y |           |             |           |           |             |             |           |         |           |         |               |              |                 |               |           |       |        | U/E         | Y               | U            |
| 1611         | Discount on U.S. Treasury Securities issued by the Bureau of the Public Debt | C E Y |           |             |           |           |             |             |           |         |           |         |               |              |                 |               |           |       |        | U/E         | Y               | U            |
| 1618         | Market Adjustment - Investments | C E Y |           |             |           |           |             |             |           |         |           |         |               |              |                 |               |           |       |        | U/E         | Y               | U            |
| 1620         | Investments in Securities Other Than the Bureau of the Public Debt Securities | D E Y |           |             |           |           |             |             |           |         |           |         |               |              |                 |               |           |       |        | U/E         | Y               | U            |
| 1620         | Investments in Securities Other Than the Bureau of the Public Debt Securities | D E Y |           |             |           |           |             |             |           |         |           |         |               |              |                 |               |           |       |        | U/E         | Y               | U            |
| 1621         | Discount on Securities Other Than the Bureau of the Public Debt Securities | C E Y |           |             |           |           |             |             |           |         |           |         |               |              |                 |               |           |       |        | U/E         | Y               | U            |
| 1622         | Premium on Securities Other Than the Bureau of the Public Debt Securities | D E Y |           |             |           |           |             |             |           |         |           |         |               |              |                 |               |           |       |        | U/E         | Y               | U            |
| 1623         | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities | D E Y |           |             |           |           |             |             |           |         |           |         |               |              |                 |               |           |       |        | U/E         | Y               | U            |
| 1630         | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | D E Y |           |             |           |           |             |             |           |         |           |         |               |              |                 |               |           |       |        | U/E         | Y               | U            |
| 1630         | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | D E Y |           |             |           |           |             |             |           |         |           |         |               |              |                 |               |           |       |        | U/E         | Y               | U            |
| 1631         | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | C E Y |           |             |           |           |             |             |           |         |           |         |               |              |                 |               |           |       |        | U/E         | Y               | U            |</p>
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<tr>
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<td>Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt</td>
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<tr>
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<td>Foreign Investments</td>
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<tr>
<td>1970</td>
<td>Foreign Investments</td>
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<td>1671</td>
<td>Discount on Foreign Investments</td>
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<td>1672</td>
<td>Premium on Foreign Investments</td>
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<tr>
<td>1679</td>
<td>Foreign Exchange Rate Revalue Adjustments - Investments</td>
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<tr>
<td>1679</td>
<td>Foreign Exchange Rate Revalue Adjustments - Investments</td>
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<tr>
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<td>Principal Payable to the Bureau of the Public Debt</td>
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<td>Estimated Indefinite Contract Authority</td>
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<tr>
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<tr>
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<td>Anticipated Reductions to Borrowing Authority</td>
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<td>4047</td>
<td>Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority</td>
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<td>4060</td>
<td>Anticipated Collections From Non-Federal Sources</td>
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<td>4070</td>
<td>Anticipated Collections From Federal Sources</td>
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<tr>
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<tr>
<td>4082</td>
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<td>4083</td>
<td>Transfers - Current-Year Authority - Receivable - Transferred</td>
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<tr>
<td>4112</td>
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</tbody>
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Note: Credit Reform account(s) require additional information for the Credit Cohort attribute in the FACTS II system.
### FOOTNOTES AND ADDITIONAL INFORMATION:

1/ For a description of USSGL attributes, see the "FACTS II - Attribute Definition Report" (ADR) in this section.

2/ Begin/End, Year of BA and PY Adj. attributes are typically supplied by the agency but may be supplied by FACTS II. Please refer to the ADR for more information.
### Fiscal 2013 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information

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### Fiscal Year 2013 Reporting

**SECTION IV**

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U.S. Government Standard General Ledger

SECTION V. USSGL Crosswalks to Standard External Reports

This section includes crosswalks for use in fiscal 2013. These crosswalks map USSGL accounts to external reports in accordance with current reporting guidance from the Office of Management and Budget (OMB), the Federal Accounting Standards Advisory Board (FASAB), and the Bureau of Fiscal Service.

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.

All crosswalks require preclosing USSGL account balances.

The following are crosswalks from the USSGL Chart of Accounts to standard external reports required by OMB and FMS:

- SF 133: Report on Budget Execution and Budgetary Resources and Budget Program and Financing (P&F) Schedule ................................................. V - 3
- FMS 2108: Yearend Closing Statement ....................................................... V - 39
- OMB Form and Content Financial Statements
  - Balance Sheet ........................................................................................... V - 47
  - Statement of Net Cost ................................................................................ V - 71
  - Statement of Changes in Net Position ...................................................... V - 77
  - Statement of Budgetary Resources ........................................................... V - 83
  - Statement of Custodial Activity ................................................................. V - 99
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### BUDGETARY RESOURCES

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### Notes:

- **Applicability to SF133 P&F**: Indicates the applicability of the USSGL account to the SF133 P&F report.
- **TAFS Attributes**: Indicates the TAFS attributes for each USSGL account.
- **SF133 TAFS Status**: Indicates the status of the SF133 TAFS attributes.
- **Program and Financing (P&F), Prior Year Actual Column**: Indicates the column in which the USSGL account is applicable.

Refer to the SF 133: Report on Budget Execution and Budgetary Resources and Program Financing (P&F), Prior Year Actual Column for detailed descriptions and crosswalks of USSGL accounts.
### USSGL Crosswalks for Fiscal 2013 Reporting:
**SF 133: Report on Budget Execution and Budgetary Resources**
*Schedule P: Program and Financing (P&F), Prior Year Actual Column*

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### Fiscal Year 2013 Reporting

**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

- **SIPPLEMENT**
- **Part 1**
- **T/L S2 13-01**
- **V.5**
- **June 2013**

**SF 133:** Report on Budget Execution and Budgetary Resources

**USSGL Crosswalks for Fiscal 2013 Reporting:**

- **Applicability to SF133 P&F**
- **SF 133/P&F Line No.**
- **Debit/Credit**
- **Reimb. Flag**
- **Apport. Categ.**
- **Apport. Cat.B**
- **Program Rpt.Cat.**
- **Auth. Type**
- **Adv. Flag**
- **Avail. Time**
- **BEA Cat. Ind.**
- **Borrowing Source**
- **Dir. Trans. Agy.**
- **Dir. Trans. Accnt.**
- **Trans. Part-ner**
- **Year of Adv.**
- **Prior Year Adj.**

- **Reduction Type**
- **SF133 TAFS Status**
- **P&F TAFS Status**
- **Expiration Flag**
- **Fund Type**
- **Fin. Acct. Ind.**
- **Addl. Info**

**Sections:**

- **V.5**
- **June 2013**

**Footer:**

- **T/L S2 13-01**
- **V.5**
- **June 2013**
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The above table is a crosswalk of USSGL accounts to SF133 and TAFS attributes for Fiscal Year 2013 Reporting. It includes accounts such as Special and Trust Fund Refunds and Recoveries, Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation, and Recoveries of prior year unpaid obligations, among others. The table is designed to help in understanding the flow of funds and obligations as reported in different fiscal reporting formats.
### Part 1

**SIPPLEMENT**

**Fiscal Year 2013 Reporting**

**SECTION V**

<table>
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<td>4351 Partial or Early Cancellation of Authority With a U.S. Treasury Warrant</td>
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<td>Y Y 1029</td>
<td>4357 Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds</td>
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<td>2/7</td>
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<td>1031 Refunds and recoveries temporarily precluded from obligation (special and trust funds)</td>
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<td>4396 Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection</td>
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<td>1040 Anticipated nonexpenditure transfers of unobligated balances (net) (+ or -)</td>
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<td>4190 Anticipated Transfers - Prior-Year Balances</td>
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<td>1041 Anticipated recoveries of prior-year unpaid obligations</td>
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<td>Y N 1041</td>
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<td>1042 Anticipated capital transfers and redemption of debt (unobligated balances)</td>
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### USSGL Crosswalks for Fiscal 2013 Reporting:

**SF 133: Report on Budget Execution and Budgetary Resources**

**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

**USSGL Crosswalks for Fiscal 2013 Reporting:**

**FACTS II**

**Y Y 1029**

1. **4350** Canceled Authority
   - Debit: E
   - Credit: X
   - Reimb: U U
   - Apport. Cat: 1/2/4/7/8

2. **4351** Partial or Early Cancellation of Authority With a U.S. Treasury Warrant
   - Debit: E
   - Credit: X
   - Reimb: U E U

3. **4355** Cancellation of Appropriation From Unavailable Receipts
   - Debit: E
   - Credit: X
   - Reimb: U E U
   - Apport. Cat: 2/7

4. **4356** Cancellation of Appropriation From Invested Balances
   - Debit: E
   - Credit: X
   - Reimb: U E U
   - Apport. Cat: 2/7

5. **4357** Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds
   - Debit: E
   - Credit: X
   - Reimb: U E U
   - Apport. Cat: 2/7

**1031 Refunds and recoveries temporarily precluded from obligation (special and trust funds)**

1. **4396** Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection
   - Debit: E
   - Credit: X
   - Reimb: U U
   - Apport. Cat: 2/7

2. **4399** Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation
   - Debit: E
   - Credit: X
   - Reimb: U U
   - Apport. Cat: N 2/7

**Anticipated transfers and adjustments:**

1. **1040 Anticipated nonexpenditure transfers of unobligated balances (net) (+ or -)**
   - Debit: E
   - Credit: U

2. **1041 Anticipated recoveries of prior-year unpaid obligations**
   - Debit: E
   - Credit: D

3. **1042 Anticipated capital transfers and redemption of debt (unobligated balances)**
   - Debit: E
   - Credit: U

**1050 Unobligated balance (total)**

The line is calculated - equals sum of lines 1000 through 1042 (SF 133) and lines 1000 through 1031 excluding line 1001 (P&F).

### Budget authority:

**Appropriations:**

**Discretionary:**

**1100 Appropriation**

1. **4111** Debt Liquidation Appropriations
   - Debit: E
   - Credit: P D
   - Reimb: X
   - Apport. Cat: 1/3/4

2. **4112** Liquidation of Deficiency Appropriations
   - Debit: E
   - Credit: P D
   - Reimb: X
   - Apport. Cat: 1/3/4

3. **4115** Loan Subsidy Appropriation
   - Debit: E
   - Credit: P D
   - Reimb: X
   - Apport. Cat: 1/3/4

4. **4116** Debt Forgiveness Appropriation
   - Debit: E
   - Credit: P D
   - Reimb: X
   - Apport. Cat: 1/3/4

5. **4117** Loan Administrative Expense Appropriation
   - Debit: E
   - Credit: P D
   - Reimb: X
   - Apport. Cat: 1/3/4

6. **4119** Other Appropriations Realized
   - Debit: E
   - Credit: P X D
   - Reimb: X
   - Apport. Cat: 1/3/4

7. **4121** Appropriation to liquidate Contract Authority
   - Debit: E
   - Credit: P D
   - Reimb: X
   - Apport. Cat: 1/3/4

8. **4138** Appropriation To Liquidate Contract Authority
   - Debit: E
   - Credit: P D
   - Reimb: X
   - Apport. Cat: 1/3/4

9. **4391** Adjustments to Indefinite No-Year Authority
   - Debit: E
   - Credit: P D
   - Reimb: X
   - Apport. Cat: 1/3/4

**1101 Appropriation (special or trust fund)**

1. **4110** Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts
   - Debit: E
   - Credit: P D
   - Reimb: X
   - Apport. Cat: 2/7

2. **4114** Appropriated Receipts Derived from Available Trust or Special Fund Receipts
   - Debit: E
   - Credit: P D
   - Reimb: X
   - Apport. Cat: 2/7

3. **4123** Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction
   - Debit: E
   - Credit: P D
   - Reimb: X
   - Apport. Cat: 1/2/7

4. **4124** Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation
   - Debit: E
   - Credit: P D
   - Reimb: X
   - Apport. Cat: 1/2/7

5. **4126** Appropriated From Specific Invested TAFS - Receivable
   - Debit: E
   - Credit: P D
   - Reimb: X
   - Apport. Cat: 7

6. **4126** Appropriated From Specific Invested TAFS - Payable
   - Debit: E
   - Credit: P D
   - Reimb: X
   - Apport. Cat: 7

7. **4127** Appropriated From Specific Invested TAFS - Receivable
   - Debit: E
   - Credit: P D
   - Reimb: X
   - Apport. Cat: 7

8. **4127** Appropriated From Specific Invested TAFS - Payable
   - Debit: E
   - Credit: P D
   - Reimb: X
   - Apport. Cat: 7

**T/L S2 13-01 V-8 June 2013**
### USSGL Crosswalks for Fiscal 2013 Reporting:

#### SF 133: Report on Budget Execution and Budgetary Resources

**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

### USSGL Account Attributes for FACTS II

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<thead>
<tr>
<th>USSGL Account</th>
<th>USSGL Account Title</th>
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<tbody>
<tr>
<td>Y Y 1101 + - 4128</td>
<td>Amounts Appropriated From Specific Invested TAFS - Transfers-In</td>
</tr>
<tr>
<td>Y Y 1101 + - 4129</td>
<td>Amounts Appropriated From Specific Invested TAFS - Transfers-Out</td>
</tr>
<tr>
<td>Y Y 1101 + - 4138</td>
<td>Appropriation To Liquidate Contract Authority</td>
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<tr>
<td>Y Y 1101 + - 4384</td>
<td>Temporary Reduction/Cancellation Returned by Appropriation</td>
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<tr>
<td>Y Y 1101 + - 4394</td>
<td>Receipts Unavailable for Obligation Upon Collection</td>
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<tr>
<td>Y Y 1101 + - 4395</td>
<td>Receipts Unavailable for Obligation Upon Collection</td>
</tr>
<tr>
<td>Y Y 1104 + - 4319</td>
<td>Appropriation available in prior year (-)</td>
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<tr>
<td>Y Y 1105 + - 4150</td>
<td>Reappropriations - Transfers-In</td>
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<tr>
<td>Y Y 1120 + - 4166</td>
<td>Allocations of Realized Authority - To Be Transferred From Invested Balances</td>
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<td>Y Y 1120 + - 4167</td>
<td>Allocations of Realized Authority - Transferred From Invested Balances</td>
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<tr>
<td>Y Y 1120 + - 4168</td>
<td>Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction</td>
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<tr>
<td>Y Y 1120 + - 4170</td>
<td>Transfers - Current-Year Authority</td>
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<tr>
<td>Y Y 1120 + - 4172</td>
<td>Nonallocation Transfers of Invested Balances - Payable</td>
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<tr>
<td>Y Y 1120 + - 4173</td>
<td>Nonallocation Transfers of Invested Balances - Transferred</td>
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<tr>
<td>Y Y 1120 + - 4175</td>
<td>Allocation Transfers of Current-Year Authority for Noninvested Accounts</td>
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<td>Y Y 1120 + - 4193</td>
<td>Balance Transfers - Unobligated Balances - Legislative Change of Purpose</td>
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<tr>
<td>Y Y 1121 + - 4166</td>
<td>Allocations of Realized Authority - To Be Transferred From Invested Balances</td>
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<td>Y Y 1121 + - 4167</td>
<td>Allocations of Realized Authority - To Be Transferred From Invested Balances</td>
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<tr>
<td>Y Y 1121 + - 4168</td>
<td>Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction</td>
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<td>Transfers - Current-Year Authority</td>
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<tr>
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<td>Nonallocation Transfers of Invested Balances - Payable</td>
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<td>Y Y 1121 + - 4173</td>
<td>Nonallocation Transfers of Invested Balances - Transferred</td>
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<td>Allocation Transfers of Current-Year Authority for Noninvested Accounts</td>
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<tr>
<td>Y Y 1121 + - 4193</td>
<td>Balance Transfers - Unobligated Balances - Legislative Change of Purpose</td>
</tr>
</tbody>
</table>

#### TAFS Attributes

- **Reduction Type**: Appropriation reduced
- **SF133 TAFS Status**: Status of TAFS
- **PAF TAFS Status**: Status of PAF TAFS
- **Expiry Flag**: Flag indicating expiry
- **Fund Type**: Type of fund
- **Fin. Acct. Ind.**: Indicator for financial account
- **Addl. Info**: Additional information
### SF 133: Report on Budget Execution and Budgetary Resources

#### Schedule P: Program and Financing (P&F), Prior Year Actual Column

#### USSGL Crosswalks for Fiscal 2013 Reporting:

<table>
<thead>
<tr>
<th>USSGL Account No.</th>
<th>USSGL Account Title</th>
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<td>1130</td>
<td>Appropriations permanently reduced (-)</td>
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<tr>
<td>1131</td>
<td>Unobligated balance of appropriations permanently reduced (-)</td>
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<tr>
<td>1132</td>
<td>Appropriations temporarily reduced (-)</td>
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</tr>
<tr>
<td>1133</td>
<td>Unobligated balance of appropriations temporarily reduced (-)</td>
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</tr>
<tr>
<td>1134</td>
<td>Appropriations precluded from obligation (-)</td>
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</tr>
<tr>
<td>1135</td>
<td>Appropriations applied to repay debt (-)</td>
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<tr>
<td>1136</td>
<td>Appropriations applied to deficiency by law (-)</td>
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<tr>
<td>1137</td>
<td>Appropriations applied to liquidate contract authority (-)</td>
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<td>1138</td>
<td>Appropriations applied to liquidate contract authority withdrawn (-)</td>
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<tr>
<td>1139</td>
<td>Appropriations substituted for borrowing authority (-)</td>
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<tr>
<td>1140</td>
<td>Anticipated appropriation (+ or -)</td>
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<tr>
<td>1141</td>
<td>Anticipated redemption of debt appropriations (-)</td>
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</tbody>
</table>

#### Note:

- Adjustments are calculated based on SF 133 and P&F columns.
- Line 1170 Advance appropriation

**T/L S2 13-01 V-10 June 2013**
## USGL Crosswalks for Fiscal 2013 Reporting:

**SF 133: Report on Budget Execution and Budgetary Resources**

**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

### USSGL Account Attributes for FACTS II

<table>
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### Advance appropriation (special or trust fund)

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### Advance appropriation (total)

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### Mandatory:

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### Appropriation (special or trust fund)

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## USSSL Crosswalks for Fiscal 2013 Reporting:

### SF 133: Report on Budget Execution and Budgetary Resources

#### Schedule P: Program and Financing (P&F), Prior Year Actual Column

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**Note:**
- **Part 1: Fiscal Year 2013 Reporting**
- **Supplement Section V**
- **USSSL Account Attributes for FACTS II**
- **TAFS Attributes**

**T/L S2 13-01**

**V-12**

**June 2013**
## USSGL Crosswalks for Fiscal 2013 Reporting

SF 133: Report on Budget Execution and Budgetary Resources
Schedule P: Program and Financing (P&F), Prior Year Actual Column

### USSGL Account Attributes for FACTS II

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### Adjustments:

**1230 Appropriations and/or unobligated balance of appropriations permanently reduced**

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**1231 Appropriations and/or unobligated balance of appropriations temporarily reduced**

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**1232 Appropriations applied to repay debt**

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**1233 Appropriations applied to deficiency by law**

| Y | Y | 1233 | + | 4140 | Substitution of Borrowing Authority |

**1234 Appropriations applied to liquidate contract authority**

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**1235 Appropriations substituted for borrowing authority**

| Y | Y | 1235 | + | 4146 | Substitution of Borrowing Authority |

**1236 Anticipated appropriation (+ or -)**

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**1237 Anticipated redemption of debt (appropriations)**

| Y | Y | 1237 | + | 4047 | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority |

**1238 Appropriations (total)**

This line is calculated; equals sum of lines 1200 through 1252 (SF 133) and lines 1200 through 1239 (P&F).

**Advance appropriations**

| T/L S2 13-01 | V-13 | June 2013 |
### SF 133: Report on Budget Execution and Budgetary Resources

#### Schedule P: Program and Financing (P&F), Prior Year Actual Column

#### USSGL Account Attributes for FACTS II

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<td>4119</td>
<td>Other Appropriations Realized</td>
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<td></td>
<td>Advance appropriation (special or trust fund)</td>
<td>E</td>
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<td>1271</td>
<td></td>
<td>Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts</td>
<td>E</td>
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<td>Temporary Reduction/Cancellation Returned by Appropriation</td>
<td>E</td>
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#### Adjustments:

**Advance appropriations permanently reduced (-)**

**Advance appropriations temporarily reduced (-)**

**Advance appropriation (total)**

This line is calculated. Equals sum of lines 1270 through 1273.

**Borrowing authority:**

**Discretionary:**

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<tbody>
<tr>
<td>1300</td>
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<td>Estimated Indefinite Borrowing Authority</td>
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<td>Decreases to Indefinite Borrowing Authority</td>
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</table>

#### Adjustments:

**Borrowing authority permanently reduced (-)**

**Anticipated reductions to current fiscal year borrowing authority (-)**

**Borrowing authority (total)**

This line is calculated. Equals sum of lines 1300 through 1330 (SF 133) and lines 1300 through 1320 (P&F).

**Mandatory:**

**Borrowing authority:**

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<tr>
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#### Adjustments:

**Borrowing authority permanently reduced (-)**

**Anticipated borrowing authority:**

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<td>1420</td>
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<td>Permanent Reduction - New Budget Authority</td>
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#### Adjustments:

**Borrowing authority applied to repay debt (-)**

**Anticipated borrowing authority:**

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<td>Amounts Appropriated From Specific Invested TAFS - Accounts Payable</td>
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<td>B</td>
<td>M</td>
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<tr>
<td>1431</td>
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<td>Amounts Appropriated From Specific Invested TAFS - Transfers-Out</td>
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<td>M</td>
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Anticipated borrowing authority:
### USSSL Account Attributes for FACTS II

|---------------------|-----------|--------------|-------------|----------------|----------------|------------|-------------|---------------|----------------|----------------|----------------|----------------|---------------|------------|----------------|----------------|------------------|----------------|----------|---------------|-----------|----------------|-----------|

### TAFS Attributes

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<th>P&amp;F TAFF Status</th>
<th>Expiration Date</th>
<th>Expiration Flag</th>
<th>Fund Type</th>
<th>Fin. Act. Ind.</th>
<th>Addl. Info</th>
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</table>

#### SF133: Report on Budget Execution and Budgetary Resources

#### Schedule P: Program and Financing (P&F), Prior Year Actual Column

|---------------------------|--------------|-------------|----------------|----------------|------------|-------------|---------------|----------------|----------------|----------------|----------------|---------------|------------|----------------|----------------|------------------|----------------|----------|---------------|-----------|----------------|-----------|

#### USSGL Crosswalks for Fiscal 2013 Reporting:

**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

**USSGL Crosswalks for Fiscal 2013 Reporting:**

**USSGL Account Attributes for FACTS II**

|---------------------|-----------|--------------|-------------|----------------|----------------|------------|-------------|---------------|----------------|----------------|----------------|----------------|---------------|------------|----------------|----------------|------------------|----------------|----------|---------------|-----------|----------------|-----------|

**Applicability to SF133 P&F**

- **Debit Credit**: Y N
- **Reimb. Flag**: Y N
- **Apport. Categ.**: Y N
- **Apport. Cat B**: Y N
- **Auth. Type**: Y N
- **Avail. Time**: Y N
- **BEA Cat. Ind.**: Y N
- **Borrowing Source**: Y N
- **Dir. Trans. Agy.**: Y N
- **Dir. Trans. Acct.**: Y N
- **Trans. Partner**: Y N
- **Year of BA**: Y N
- **Prior Year Adj.**: Y N
- **Reduction Type**: Y N
- **SF133 TAFF Status**: Y N
- **P&F TAFF Status**: Y N
- **Exp. Date**: Y N
- **Expiration Flag**: Y N
- **Fund Type**: Y N
- **Fin. Act. Ind.**: Y N
- **Addl. Info**: Y N

**Notes:**

- The table includes various financial segments such as anticipated transfers, adjustments, and other fiscal year activities.
- Each segment is categorized under contract authority, nonexpenditure transfers, and adjustments.
- The table outlines the fiscal year reporting details for SF133 and P&F TAFF attributes.
- The inclusion of fiscal reporting data is critical for budgetary planning and execution.

**Fiscal Year 2013 Reporting**

**June 2013**
**USSGL Crosswalks for Fiscal 2013 Reporting:**
SF 133: Report on Budget Execution and Budgetary Resources
Schedule P: Program and Financing (P&F), Prior Year Actual Column

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<tbody>
<tr>
<td>Y Y 1620 + - 4393 Permanent Reduction - Prior-Year Balances</td>
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<td>Y Y 1622 + - 4395 Authority Unavailable for Obligation Pursuant to Public Law - Temporary</td>
<td>E C M</td>
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<td>Y Y 1630 + - 4160 Anticipated Transfers - Current-Year Authority</td>
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<td>Y Y 1631 + - 4034 Anticipated Adjustments to Contract Authority (+ or -)</td>
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<td>Y Y 1640 Contract authority (total)</td>
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**Spending authority from offsetting collections:**

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<td>Y Y 1700 + - 4222 Unfilled Customer Orders With Advance</td>
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<td>Y Y 1700 + - 4222 Unfilled Customer Orders With Advance</td>
<td>B D X</td>
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<tr>
<td>Y Y 1700 + - 4252 Reimbursements and Other Income Earned - Collected</td>
<td>E D X</td>
</tr>
<tr>
<td>Y Y 1700 + - 4253 Prior-Year Unfilled Customer Orders With Advance - Refunds Paid</td>
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<td>Y Y 1700 + - 4255 Expenditure Transfers from Trust Funds - Collected</td>
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<td>Y Y 1700 + - 4260 Actual Collections of &quot;governmental-type&quot; Fees</td>
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<tr>
<td>Y Y 1700 + - 4261 Actual Collections of Business-Type Fees</td>
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<td>Y Y 1700 + - 4262 Actual Collections of Loan Principal</td>
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<td>Y Y 1700 + - 4263 Actual Collections of Loan Interest</td>
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<td>Y Y 1700 + - 4264 Actual Collections of Rent</td>
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<td>Y Y 1700 + - 4265 Actual Collections From Sale of Foreclosed Property</td>
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<td>Y Y 1700 + - 4266 Other Actual Business-Type Collections From Non-Federal Sources</td>
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<td>Y Y 1700 + - 4267 Other Actual &quot;governmental-type&quot; Collections From Non-Federal Sources</td>
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<td>Y Y 1700 + - 4271 Actual Program Fund Surplus Collected</td>
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<td>Y Y 1700 + - 4272 Interest Collected From Treasury</td>
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<td>Y Y 1700 + - 4275 Actual Collections From Liquidating Fund</td>
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<td>Y Y 1700 + - 4276 Actual Collections From Financing Fund</td>
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<td>Y Y 1700 + - 4277 Other Actual Collections - Federal</td>
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<td>Y Y 1700 + - 4290 Amortization of - Investments in U.S. Treasury Zero Coupon Bonds</td>
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<td>Y Y 1700 + - 4872 Downward Adjustments of Prior-Year Prepaid/Advanced Unliquidated Obligations - Obligations, Refunds Collected</td>
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<td>Y Y 1700 + - 4972 Downward Adjustments of Prior-Year Paid Delivered Obligations - Obligations, Refunds Collected</td>
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**Change in uncollected customer payments from Federal sources (+ or -)**

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<td>Y Y 1701 + - 4221 Unfilled Customer Orders Without Advance</td>
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<td>Y Y 1701 + - 4283 Interest Receivable From Treasury</td>
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**USGL Crosswalks for Fiscal 2013 Reporting:**

**SF 133: Report on Budget Execution and Budgetary Resources**

**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

### USSGL Account Attributes for FACTS II

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<td><strong>1720 Capital transfer of spending authority from offsetting collections to general fund:</strong></td>
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<td>Y Y 1723 + -</td>
<td>4382 Temporary Reduction - New Budget Authority</td>
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**T/L S2 13-01**

**V-17**

**June 2013**
## USSGL Crosswalks for Fiscal 2013 Reporting:
**SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

### USSGL Account Attributes for FACTS II

|---------------|------------------------------------------------------------------------------------|-----------|-------------|-------------|--------------|---------------|------------------|------------|-----------|-------------|--------------|-----------------|---------------|-----------------|-----------------|-----------|----------------|------------|-------------|--------------|----------|

#### SF133:
- **TAFS**: Report on Budget Execution and Budgetary Resources

#### P&F:
- **TAFS**: Report on Budget Execution and Budgetary Resources

### SF 133: Report on Budget Execution and Budgetary Resources

|---------------|------------------------------------------------------------------------------------|-----------|-------------|-------------|--------------|---------------|------------------|------------|-----------|-------------|--------------|-----------------|---------------|-----------------|-----------------|-----------|----------------|------------|-------------|--------------|----------|

### TAFS Attributes

- **Reduction Type**
- **SF133 TAFS Status**
- **P&F TAFS Status**
- **Expiration Flag**
- **Fund Type**
- **Fin. Acct. Ind.**

### Addl. Info

- **Applicability to**
  - **SF133 P&F**

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**Part 1**

**SF 133**

- **Program and Financing (P&F), Prior Year Actual Column**

### SF 133: Report on Budget Execution and Budgetary Resources

- **USSGL Crosswalks for Fiscal 2013 Reporting**
- **Schedule P: Program and Financing (P&F), Prior Year Actual Column**

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**Fiscal Year 2013 Reporting**

- **SF 133: Report on Budget Execution and Budgetary Resources**
- **Schedule P: Program and Financing (P&F), Prior Year Actual Column**

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**T/L S2 13-01**

**V-18**

**June 2013**
## USGL Crosswalks for Fiscal 2013 Reporting:
**SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

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### Applicability to SF133/P&F Line No.
- **1801** | + | 4251 | Reimbursements and Other Income Earned - Receivable |
- **1801** | + | 4252 | Reimbursements from liquidating fund - Receivable |
- **1801** | + | 4283 | Interest Receivable From Treasury |
- **1801** | + | 4284 | Receivable From the Liquidating Fund |
- **1801** | + | 4285 | Receivable From the Liquidating Fund |
- **1801** | + | 4286 | Receivable From the Financing Fund |
- **1801** | + | 4297 | Other Federal Receivables |
- **1802** | + | 4121 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation |
- **1802** | + | 4123 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction |
- **1802** | + | 4158 | Authority Made Available From Offsetting Collection Balances Previously Precipitated From Obligation |
- **1802** | + | 4184 | Temporary Reduction/Cancellation Returned by Appropriation |
- **1802** | + | 4193 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose |
- **1810** | + | 4170 | Transfers - Current-Year Authority |
- **1810** | + | 4172 | Nonallocation Transfers of Invested Balances - Payable |
- **1810** | + | 4173 | Nonallocation Transfers of Invested Balances - Transferred |
- **1810** | + | 4175 | Allocation Transfers of Current-Year Authority for Noninvested Accounts |
- **1810** | + | 4193 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose |
- **1811** | + | 4170 | Transfers - Current-Year Authority |
- **1811** | + | 4175 | Allocation Transfers of Current-Year Authority for Noninvested Accounts |
- **1811** | + | 4193 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose |
- **1820** | + | 4151 | Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority |
- **1820** | + | 4195 | Authority Unavailable for Obligation Pursuant To Public Law - Temporary |
- **1820** | + | 4198 | Offsetting collections temporarily precluded from obligation |
- **1820** | + | 4199 | Authority Unavailable for Obligation Pursuant To Public Law - Temporary |
- **1820** | + | 4198 | Offsetting Collections Temporarily Precluded From Obligation |
- **1825** | + | 4146 | Actual Repayments of Debt, Current-Year Authority |
- **1825** | + | 4132 | Substitution of Contract Authority |

### Adjustments:
- **1820** | + | 4151 | Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority |
- **1820** | + | 4195 | Authority Unavailable for Obligation Pursuant To Public Law - Temporary |
- **1820** | + | 4198 | Offsetting collections temporarily precluded from obligation |
- **1825** | + | 4146 | Actual Repayments of Debt, Current-Year Authority |
- **1825** | + | 4132 | Substitution of Contract Authority |
### USSGL Account Attributes for FACTS II

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### TAFS Attributes

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### Fiscal Year 2013 Reporting

#### SF 133: Report on Budget Execution and Budgetary Resources

- **Schedule P: Program and Financing (P&F), Prior Year Actual Column**
  - **USSGL Crosswalks for Fiscal 2013 Reporting:**
    - **SF133/ TAFS Attr.**
    - **USSGL Account**
    - **USSGL Account Title**
    - **Begin/End**
    - **Debit Credit**
    - **Reimb. Flag**
    - **Apport. Cat.B**
    - **Program Appt.Cat**
    - **Auth. Type**
    - **Adv. Flag**
    - **Avail. Time**
    - **BEA Cat. Ind.**
    - **Borrowing Source**
    - **Dir. Trans. Agy.**
    - **Dir. Trans. Acct.**
    - **Trans. Partner**
    - **Year of BA**
    - **Prior Year Adj.**
    - **Reduction Type**
    - **SF133 TAFS Status**
    - **TAFS Status**
    - **Expiration Flag**
    - **Fund Type**
    - **Fin. Acct. Ind.**
    - **Add. Info**

#### SF 133/ P&F Line No.

- **SF 133/ P&F Line No.**
- **Debit**
- **Credit**
- **Flag**
- **Apport.**
- **Cat.B**
- **Program Appt.Cat**
- **Auth. Type**
- **Adv. Flag**
- **Avail. Time**
- **BEA Cat. Ind.**
- **Borrowing Source**
- **Dir. Trans. Agy.**
- **Dir. Trans. Acct.**
- **Trans. Partner**
- **Year of BA**
- **Prior Year Adj.**
- **Reduction Type**
- **SF133 TAFS Status**
- **TAFS Status**
- **Expiration Flag**
- **Fund Type**
- **Fin. Acct. Ind.**
- **Add. Info**

#### Explanation of SF 133/ P&F Line No.

- **Line 1826 - 4135 Contract Authority Liquidated**
- **Line 1827 - 4140 Substitution of Borrowing Authority**
- **Line 1828 - 4120 Anticipated Transfers - Current-Year Authority**
- **Line 1829 - 4130 Anticipated Expenditure Transfers from Trust Funds**
- **Line 1821 - 4210 Anticipated Reimbursements and Other Income**
- **Line 1822 - 4200 Anticipated Expenditure Transfers from Trust Funds**
- **Line 1823 - 4170 Anticipated Imposition of Borrowing Authority**
- **Line 1824 - 4183 Anticipated nonexpenditure transfers of spending authority from offsetting collections (Net (+ or -))**
- **Line 1825 - 4190 Anticipated capital transfers and redemption of debt (spending authority from offsetting collections) (Net)**

**SECTION V**

- **SIPPLEMENT**
- **Part 1**
- **T/L S2 13-01**
- **Schedule P: Program and Financing (P&F), Prior Year Actual Column**

**Note:**

- The table outlines the accounting and budgetary details for fiscal year 2013, including the crosswalks and attributes for various USSGL accounts.
- Each line item represents a specific account or transaction, with detailed attributes such as account number, description, and financial status.
- The table is structured to provide a comprehensive view of the budget execution and budgetary resources for the fiscal year.
- The information is intended to support the understanding of budgetary operations and financial transactions within the government context.

---

**June 2013**

**T/L S2 13-01**

**V-20**
### USGSL Crosswalks for Fiscal 2013 Reporting:

#### SF 133: Report on Budget Execution and Budgetary Resources

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### STATUS OF BUDGETARY RESOURCES

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<td>Undelivered Orders - Obligations, Unpaid</td>
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<td>Y N 2001 = 4802</td>
<td>Undelivered Orders - Obligations, Prepaid/Advanced</td>
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## USSGL Account Attributes for FACTS II

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**Notes**

1. This line is calculated. equals sum of lines 2001 through 2003.
2. **Reimbursable** (SF133/P&F Line No. 6802)
3. **Exempt from apportionment** (SF133/P&F Line No. 6801)
4. **Direct obligations (total)** (SF133/P&F Line No. 6800)
## SF 133: Report on Budget Execution and Budgetary Resources

### Schedule P: Program and Financing (P&F), Prior Year Actual Column

#### USSGL Account Attributes for FACTS II

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#### USSGL Crosswalks for Fiscal 2013 Reporting:

**USSGL Account Title**

- **Y N 2101** - + 4801 Undelivered Orders - Obligations, Unpaid
  - **Y N 2101** - + 4802 Undelivered Orders - Obligations, Prepaid/Advanced
  - **Y N 2102** - + 4801 Undelivered Orders - Obligations, Unpaid
  - **Y N 2102** - + 4802 Undelivered Orders - Obligations, Prepaid/Advanced
  - **Y N 2103** - + 4801 Undelivered Orders - Obligations, Unpaid
  - **Y N 2103** - + 4802 Undelivered Orders - Obligations, Prepaid/Advanced
  - **Y N 2104** - + 4801 Undelivered Orders - Obligations, Unpaid
  - **Y N 2104** - + 4802 Undelivered Orders - Obligations, Prepaid/Advanced

**T/L S2 13-01 V-23 June 2013**
### USSGL Crosswalks for Fiscal 2013 Reporting:
SF 133: Report on Budget Execution and Budgetary Resources
Schedule P: Program and Financing (P&F), Prior Year Actual Column

#### USSGL Account Attributes for FACTS II

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<th>Debit Credit</th>
<th>Reimb. Flag</th>
<th>2202 Available in subsequent periods</th>
<th>2203 Anticipated</th>
<th>2301 Available in the current period</th>
<th>2303 Anticipated</th>
<th>2401 Deferred</th>
<th>2402 Withheld pending rescission</th>
<th>2403 Other</th>
<th>2490 Unobligated balance, end of year</th>
<th>2500 Total budgetary resources</th>
<th>Memorandum entries:</th>
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**Exempt from apportionment**

**Unapportioned**

**Unobligated funds, exempt from apportionment**

**Anticipated resources**

**Anticipated collections**

**TAFS Attributes**

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**Total budgetary resources**

This line is calculated. Equals sum of lines 2202, 2203, 2301, 2302, 2303, 2401, 2402, and 2403.

**Unobligated balance, end of year**

This line is calculated. Equals sum of the amounts on detailed 2202, 2203, 2301, 2302, 2303, 2401, 2402, and 2403.

**T/L S2 13-01 V-24 June 2013**
<table>
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<td>Schedule P: Program and Financing (P&amp;F), Prior Year Actual Column</td>
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### SF 133: Report on Budget Execution and Budgetary Resources

#### Schedule P: Program and Financing (P&F), Prior Year Actual Column

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<td>Anticipated Reimbursements and Other Income</td>
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<td>Anticipated Expenditure Transfers from Trust Funds</td>
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<td>133/33</td>
<td>Anticipated Recoveries of Prior-Year Obligations</td>
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<td>133/33</td>
<td>Unapportioned Authority - Pending Rescission</td>
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<td>Unapportioned Authority - OMB Deferral</td>
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<td>Anticipated Collections From Non-Federal Sources</td>
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#### T/L S2 13-01

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### USSGL Crosswalks for Fiscal 2013 Reporting:

#### USSGL Account Attributes for FACTS II

- **Y N 2503 - + 4070** Anticipated Collections From Federal Sources (E C D)
- **Y N 2503 - + 4210** Anticipated Reimbursements and Other Income (E C D)
- **Y N 2503 - + 4215** Anticipated Expenditure Transfers from Trust Funds (E C D)
- **Y N 2503 - + 4310** Anticipated Recoveries of Prior-Year Obligations (E C D)
- **Y N 2503 - + 4430** Unapportioned Authority - Pending Rescission (E)
- **Y N 2503 - + 4430** Unapportioned Authority - OMB Deferral (E)
- **Y N 2503 - + 4510** Apportionments (E)
- **Y N 2503 - + 4590** Apportionments - Anticipated Resources - Programs Subject to Apportionment (E)
- **Y N 2503 - + 4660** Anticipated Resources - Programs Exempt From Apportionment (E)
- **Y N 2503 - + 4700** Commitments - Programs Subject to Apportionment (E)
- **Y N 2503 - + 4720** Commitments - Programs Exempt From Apportionment (E)
- **Y N 2504 - + 4060** Anticipated Collections From Non-Federal Sources (E C R)
- **Y N 2504 - + 4070** Anticipated Collections From Federal Sources (E C R)
- **Y N 2504 - + 4210** Anticipated Reimbursements and Other Income (E C R)
- **Y N 2504 - + 4215** Anticipated Expenditure Transfers from Trust Funds (E C R)
- **Y N 2504 - + 4310** Anticipated Recoveries of Prior-Year Obligations (E C R)
- **Y N 2504 - + 4430** Unapportioned Authority - Pending Rescission (E)
- **Y N 2504 - + 4430** Unapportioned Authority - OMB Deferral (E)
- **Y N 2504 - + 4490** Unapportioned Authority (E)
- **Y N 2504 - + 4510** Apportionments (E)
- **Y N 2504 - + 4590** Apportionments - Anticipated Resources - Programs Subject to Apportionment (E)
- **Y N 2504 - + 4610** Commitments - Programs Subject to Apportionment (E)
- **Y N 2504 - + 4690** Anticipated Resources - Programs Exempt From Apportionment (E)
- **Y N 2504 - + 4700** Commitments - Programs Exempt From Apportionment (E)
- **Y N 2504 - + 4720** Commitments - Programs Exempt From Apportionment (E)

**CHANGE IN OBLIGATED BALANCE**

### Unpaid obligations:

- **3000** Unpaid obligations, brought forward, October 1
  - **Y Y 3000 - + 4801** Unpaid Obligations (E)
  - **Y Y 3000 - + 4901** Unpaid Obligations, Unpaid (E)

- **3001** Adjustment to unpaid obligations, brought forward, October 1 (± or +)
  - **Y Y 3001 - + 4801** Unpaid Obligations (E)
  - **Y Y 3001 - + 4901** Unpaid Obligations, Unpaid (E)
  - **Y Y 3001 - + 4811** Unpaid Obligations, Unpaid (E)
  - **Y Y 3001 - + 4831** Unpaid Obligations (E)
  - **Y Y 3001 - + 4871** Unpaid Obligations, Unpaid (E)

- **3002** Unpaid obligations, brought forward, October 1
  - **Y Y 3002 - + 4801** Unpaid Obligations (E)
  - **Y Y 3002 - + 4901** Unpaid Obligations (E)

**CHANGE IN UNOBLIGATED BALANCE**

- **3000** Unpaid obligations, brought forward, October 1
  - **Y Y 3000 - + 4801** Unpaid Obligations, Unpaid (E)
  - **Y Y 3000 - + 4901** Unpaid Obligations, Unpaid (E)

- **3001** Adjustment to unpaid obligations, brought forward, October 1 (± or +)
  - **Y Y 3001 - + 4801** Unpaid Obligations (E)
  - **Y Y 3001 - + 4901** Unpaid Obligations (E)
  - **Y Y 3001 - + 4811** Unpaid Obligations, Unpaid (E)
  - **Y Y 3001 - + 4831** Unpaid Obligations (E)
  - **Y Y 3001 - + 4871** Unpaid Obligations, Unpaid (E)
### Section V: Fiscal Year 2013 Reporting

#### USSGL Crosswalks for Fiscal 2013 Reporting

**SF 133: Report on Budget Execution and Budgetary Resources**

**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

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<th>USSGL Account Attributes for FACTS II</th>
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<td>Reduction Type</td>
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</table>

#### USSGL Account Titles

- **3011** Obligations incurred, expired accounts
- **3010** Obligations incurred, unexpired accounts
- **3020** Outlays (gross)
- **3030** Unpaid obligations transferred to other accounts
- **3031** Unpaid obligations transferred from other accounts

#### USSGL Account Attributes

- **Begin/End**
- **Debit Credit**
- **Ind. Cnt.**
- **Fund**
- **Type**
- **Flag**
- **Apport. Categ.**
- **Program Rpt.Cat.**
- **Auth. Type**
- **Adv. Flag**
- **Avail. Time**
- **BEA Cat.**
- **Ind.**
- **Dir. Trans. Acct.**
- **Trans. Partner**
- **Year of BA**
- **Prior Year Adj.**
- **Reduction Type**
- **SF133 TAFS Status**
- **P&F TAFS Status**
- **Expiration Flag**
- **Fund Type**
- **Fin. Acct. Ind.**
- **Addl. Info**
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**Obligated balance, end of year (net):**

- **3050** Unpaid obligations, end of year
  - Y Y 3050 - 4831 Undelivered Orders - Obligations, Unpaid
  - Y Y 3050 - 4971 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries
  - Y Y 3050 - 4991 Delivered Orders - Obligations, Unpaid

**Uncollected payments:**

- **3060** Uncollected pymts, Fed sources, brought forward, Oct 1 (c)
  - Y Y 3060 + 4251 Unfilled Customer Orders Without Advance
  - Y Y 3060 + 4225 Expenditure Transfers from Trust Funds - Receivable
  - Y Y 3060 + 4251 Reimbursements and Other Income Earned - Receivable
  - Y Y 3060 + 4287 Other Federal Receivables

**3061 Adjustments to uncollected pymts, Fed sources, brought forward, Oct 1 (c or d)**

- Y Y 3061 + 4199 Transfer of Expired Expenditure Transfers - Receivable
- Y Y 3061 + 4221 Unfilled Customer Orders Without Advance
- Y Y 3061 + 4225 Expenditure Transfers from Trust Funds - Receivable
- Y Y 3061 + 4230 Unfilled Customer Orders Without Advance - Transferred
- Y Y 3061 + 4232 Appropriation Trust Fund Expenditure Transfers Receivable - Transferred
- Y Y 3061 + 4233 Reimbursements and Other Income Earned - Receivable - Transferred
- Y Y 3061 + 4234 Other Federal Receivables - Transferred
- Y Y 3061 + 4251 Reimbursements and Other Income Earned Receivable
- Y Y 3061 + 4287 Other Federal Receivables
- Y Y 3061 + 4285 Receivable From the Liquidating Fund
- Y Y 3061 + 4286 Receivable From the Financing Fund
- Y Y 3061 + 4287 Other Federal Receivables

**3070 Change in uncollected pymts, Fed sources, uncollected accounts (c or d)**

- Y Y 3070 - 4221 Unfilled Customer Orders Without Advance
- Y Y 3070 - 4225 Expenditure Transfers from Trust Funds - Receivable
- Y Y 3070 - 4225 Expenditure Transfers from Trust Funds - Receivable

**TAFS Attributes**

- SF133 TAFS Status
- P&F TAFS Status
- Expiration Flag
- Fund Type
- Fin. Acct. Ind.
- Addl. Info
## USSGL Crosswalks for Fiscal 2013 Reporting

<table>
<thead>
<tr>
<th>USSGL Account</th>
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<tbody>
<tr>
<td>3070</td>
<td>Reimbursements and Other Income Earned - Receivable</td>
</tr>
<tr>
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<td>Change in uncollected pymts, Fed sources, expired accounts (+ or -)</td>
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<tr>
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<td>Uncollected pymts, Fed sources transferred to other accounts</td>
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<tr>
<td>3081</td>
<td>Uncollected pymts, Fed sources transferred from other accounts (+)</td>
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<tr>
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### SF133/P&F Line No. 

<table>
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<tr>
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<td>Y Y 4521</td>
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<tr>
<td>3071</td>
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<td>3080</td>
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<td>3081</td>
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<td>Y Y 4521</td>
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<td>3090</td>
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### Fiscal Year 2013 Reporting

|---------|------|------|-----------|-------------|---------------|-----------------|-----------------|-----------------|----------------|-----------|----------------|

### TAFS Attributes

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<td>Y Y 3090 + 4251</td>
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<td>U/E</td>
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<tr>
<td>Y Y 3090 + 4283</td>
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<td>U/E</td>
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<td>Receivable From the Liquidating Fund</td>
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<td>U/E</td>
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<tr>
<td>Y Y 3090 + 4287</td>
<td>Other Federal Receivables</td>
<td>E</td>
<td>U/E</td>
<td>U/E</td>
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**Memorandum (Non-Add) Entries:**

Y Y 3100 Obligated balance, start of year

This line is calculated. Equals the sum of lines 3090, 3091, 3092, 3031, 3040, 3041, 3060, 3061, 3071, 3080, and 3081. Also equals the sum of lines 3090 and 3091.

**BUDGET AUTHORITY AND OUTLAYS, NET**

<table>
<thead>
<tr>
<th>Y Y 4000</th>
<th>Budget authority, gross</th>
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<tbody>
<tr>
<td>This line is calculated. Equals the sum of discretionary budget authority (Lines 1100 through 1152, 1170 through 1174, 1300 through 1330, 1500 through 1531, and 1700 through 1742 (SF 133)). Lines 1100 through 1139, 1170 through 1174, 1300 through 1330, 1500 through 1531, and 1700 through 1742 (SF 133).</td>
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**Outlays from new discretionary authority**

Y Y 4010 + 4802 Unobligated Orders - Obligations, Prepaid/Advanced

This line is calculated. Equals the sum of lines 3000, 3001, 3010, 3011, 3020, 3030, 3031, 3040, 3041, 3060, 3061, 3070, 3071, 3080, and 3081. Also equals the sum of lines 3090 and 3091.

Y Y 4010 + 4802 Unobligated Orders - Obligations, Prepaid/Advanced

This line is calculated. Equals the sum of lines 3090, 3091, 3092, 3031, 3040, 3041, 3060, 3061, 3071, 3080, and 3081.

**Discretionary**

**Gross budget authority and outlays:**

Y Y 4020 Outlays, gross (total)

This line is calculated. Equals sum of lines 4010 through 4011.

**Offsets against gross budget authority and outlays:**

**Offsets against gross budget authority and outlays:**

Y Y 4030 Federal sources (other)

<table>
<thead>
<tr>
<th>Y Y 4030</th>
<th>Liquidation of Deficiency - Offsetting Collections</th>
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</thead>
<tbody>
<tr>
<td>Y Y 4030</td>
<td>Utilized Customer Orders With Advance</td>
</tr>
<tr>
<td>Y Y 4030</td>
<td>Utilized Customer Orders With Advance</td>
</tr>
<tr>
<td>Y Y 4030</td>
<td>Reimbursements and Other Income Earned - Collected</td>
</tr>
<tr>
<td>Y Y 4030</td>
<td>Prior-Year Utilized Customer Orders With Advance - Refunds Paid</td>
</tr>
<tr>
<td>Y Y 4030</td>
<td>Expenditure Transfers from Trust Funds - Collected</td>
</tr>
<tr>
<td>Y Y 4030</td>
<td>Actual Program Fund Balances Collected</td>
</tr>
<tr>
<td>Y Y 4030</td>
<td>Actual Collections From the Liquidating Fund</td>
</tr>
<tr>
<td>Y Y 4030</td>
<td>Actual Collections From the Financing Fund</td>
</tr>
<tr>
<td>Y Y 4030</td>
<td>Other Actual Collections - Federal</td>
</tr>
<tr>
<td>Y Y 4030</td>
<td>Downward Adjustments of Prior-Year Prepaid/Advanced Unobligated Orders - Obligations, Refunds Collected</td>
</tr>
<tr>
<td>Y Y 4030</td>
<td>Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected</td>
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### USSGL Account Attributes for FACTS II

#### Prior-Year Actual Column

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<th>Start Balance</th>
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<th>SF133</th>
<th>TAFS</th>
<th>Reduced Type</th>
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<th>Expiration Flag</th>
<th>Fund Type</th>
<th>Fin. Acct. Ind.</th>
<th>Addl Info</th>
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<td>Interest Collected From Treasury</td>
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</table>
### USGL Crosswalks for Fiscal 2013 Reporting:

**SF 133: Report on Budget Execution and Budgetary Resources**

**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

<table>
<thead>
<tr>
<th>USSGL Account</th>
<th>USSGL Account Title</th>
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<tbody>
<tr>
<td>4051</td>
<td>Receivable From the Liquidating Fund</td>
</tr>
<tr>
<td>4052</td>
<td>Offsetting collections credited to expired accounts</td>
</tr>
<tr>
<td>4053</td>
<td>Anticipated offsetting collections</td>
</tr>
<tr>
<td>4054</td>
<td>Anticipated offsetting collections credited to expired accounts</td>
</tr>
<tr>
<td>4055</td>
<td>Anticipated additional offset against budget authority (total)</td>
</tr>
<tr>
<td>4056</td>
<td>Anticipated additional offset against budget authority (discretionary)</td>
</tr>
<tr>
<td>4057</td>
<td>Budget authority, net (discretionary)</td>
</tr>
<tr>
<td>4058</td>
<td>Outlays, net (discretionary)</td>
</tr>
<tr>
<td>4059</td>
<td>Budget authority, net (mandatory)</td>
</tr>
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<td>4060</td>
<td>Outlays, net (mandatory)</td>
</tr>
<tr>
<td>4061</td>
<td>Budget authority, gross</td>
</tr>
<tr>
<td>4062</td>
<td>Outlays, gross</td>
</tr>
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</table>

#### USSGL Account Attributes for FACTS II

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<th>USSGL Account</th>
<th>SF133 Reduction Type</th>
<th>TAFS Attributes</th>
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<tbody>
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<td>SF133 TAFS Status</td>
<td>P&amp;F TAFS Status</td>
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</table>

**T/L S2 13-01 V-32 June 2013**
### USGL Crosswalks for Fiscal 2013 Reporting: SF 133: Report on Budget Execution and Budgetary Resources

#### Schedule P: Program and Financing (P&F), Prior Year Actual Column

<table>
<thead>
<tr>
<th>Usual SF Account</th>
<th>Usual Account Title</th>
<th>SF133 SF Attribution</th>
<th>P&amp;F TAFS Attribution</th>
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</thead>
</table>

**Notes:**
- Some entries may be marked as "N/A" due to the nature of the fiscal reporting and crosswalks.
- The crosswalks are intended to help users map between different accounting systems and fiscal reporting requirements.

#### T/L S2 13-01

**V-33**

**June 2013**
### USSGL Crosswalks for Fiscal 2013 Reporting:
#### SF 133: Report on Budget Execution and Budgetary Resources


<table>
<thead>
<tr>
<th>USSGL Account Title</th>
<th>USSGL Account Attributes for FACTS II</th>
<th>TAFS Attributes</th>
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### Additional Notes:
- **SF133/P&F Line No.**
- **Dept. & Fund No.**
- **TAFS Attributes**
- **USSGL Account**
- **USSGL Account Title**
- **Begin/End**
- **Debit/Credit**
- **Reimb. Flag**
- **Apport. Cat:B**
- **Program Rpt.Cat**
- **Auth. Type**
- **Adv. Flag**
- **Avail. Time**
- **BEA Ind.**
- **Borrowing Source**
- **Dir. Trans. Agg.**
- **Dir. Trans. Acct.**
- **Trans. Partner**
- **Year of BA**
- **Prior Year Adj.**
- **Reduction Type**
- **SF133 TAFS Status**
- **P&F TAFS Status**
- **Exp. Status**
- **Flag**
- **Fund Type**
- **Fin. Acct. Ind.**
- **Addl. Info**
## USSGL Crosswalks for Fiscal 2013 Reporting:

### SF 133: Report on Budget Execution and Budgetary Resources

#### Schedule P: Program and Financing (P&F), Prior Year Actual Column

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### TAFS Attributes

#### Y N 4150 Additional offsets against budget authority only (total)

This line is calculated. Equals the total new budget authority (gross) on line 4090 plus the amounts on lines 4120 through 4124 and on line 4140 and 4142 (P&F). Line 4090 plus the amounts on lines 4120 through 4124 and on lines 4140 and 4142 (P&F).

#### Y N 4170 Outlays, net (mandatory)

This line is calculated. Equals line 4110 and the amounts on lines 4120 through 4124.

#### Y N 4190 Outlays, net (discretionary and mandatory)

This line is calculated. Equals sum of lines 4070 and 4180.

### N Y MEMORANDUM (NON-ADD) ENTRIES

#### Investments in Federal securities:

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USSGL Crosswalks for Fiscal 2013 Reporting:
SF 133: Report on Budget Execution and Budgetary Resources
Schedule P: Program and Financing (P&F), Prior Year Actual Column

Applicability to P&F Line No. SF 133 ~ P&F Line No. SF 133 PAF

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Discretionary mandated transfers:

N Y 5100 Transferred to other accounts (−)
This line is not required to be supported by the USSGL.

N Y 5101 Transferred from other accounts (−)
This line is not required to be supported by the USSGL.

UNFUNDED DEFICIENCIES

Y Y 7000 Unfunded deficiency, start of year (−)
Y Y 7010 Change in deficiency during the year: |
**FOOTNOTES AND ADDITIONAL INFORMATION:**

**ADDITIONAL INFORMATION**
- For a description of USSGL attributes, see the "FACTS II - Attribute Definition Report."

**FOOTNOTES**

1/ When the SF 133/P&F line numbers use both a beginning (B) and ending (E) balance for the same USSGL account, the beginning balance is subtracted from the ending balance in FACTS II.

2/ Anticipated amounts should be zero for the yearend preclosing trial balance.

3/ The total of the specified balances in the USSGL accounts for this line should equal the beginning balances of USSGL accounts 4450, 4650, and 4620.

### Part 1

**SUPPLEMENT**

**Fiscal Year 2013 Reporting**

**SECTION V**

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#### For All Unexpended Balances:

1. Treasury Appropriation Fund Symbol

2. Preclosing Unexpended Balance - Treasury Supplied

3. N/A

4. Unobligated and Obligated Balance Withdrawn/Canceled
   - 4350: Canceled Authority
   - 4391: Adjustments to Indefinite Appropriations

5. Postclosing Unexpended Balance
   - 1010: Fund Balance With Treasury

6. Other Authorizations

   **For Treasury Appropriation Fund Symbols With Unrealized Discounts:**
   - 911: Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
   - 911: Discount on Securities Other Than the Bureau of the Public Debt Securities

   **For Treasury Appropriation Fund Symbols With Imprest Funds:**
   - 921: Imprest Funds
   - 921: U.S. Debit Card Funds
   - 921: Funds Held by the Public
   - 961: Other Cash
   - 961: International Monetary Fund Assets - Reserve Position
   - 965: Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
   - 921: Foreign Currency Denominated Equivalent Assets
   - 921: Uninvested Foreign Currency

   **For Treasury Appropriation Fund Symbols With Unamortized Discounts or Premiums:**
   - 931: Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
   - 931: Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

   **For Treasury Appropriation Fund Symbols With Investments in Treasury Securities:**
   - 971: Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
   - 971: Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

   **For Treasury Appropriation Fund Symbols With Investments in Agency Securities:**
   - 972: Investments in Securities Other Than the Bureau of the Public Debt Securities

   **For Treasury Appropriation Funds Symbols With Investments in NonFederal Securities: NATIONAL RAILROAD RETIREMENT INVESTMENT TRUST FUND ONLY**
   - 973: Market Adjustment - Investments
   - 973: Investments in Securities Other Than the Bureau of the Public Debt Securities
   - 973: Foreign Investments
   - 973: Discount on Foreign Investments
   - 973: Premium on Foreign Investments
   - 973: Foreign Exchange Rate Revalue Adjustments - Investments

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**T/L S2 13-01**

**V - 39**

**June 2013**
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### USSGL Crosswalk - FMS 2108: Year-end Closing Statement - Indefinite Borrowing Authority for Fiscal 2013 Reporting

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### USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Definite Contract Authority for Fiscal 2013 Reporting

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**Treasury Appropriation Fund Symbol**

**Balance of Contract Authority - Treasury Supplied**

**New Contract Authority**

3. 941 4131 Current-Year Contract Authority Realized  
   E  P/X  2

** Appropriations To Liquidate**

4. 941 4135 Contract Authority Liquidated  
   E  P  B/P/X  2

4. 941 4136 Contract Authority To Be Liquidated by Trust Funds  
   E  P/X  2

4. 941 4136 Contract Authority To Be Liquidated by Trust Funds  
   B  X  2

**Writeoffs, Restorations, or Adjustments**

5. 941 4132 Substitution of Contract Authority  
   E  S  P/X  2

5. 941 4133 Decreases to Indefinite Contract Authority  
   E  P/X  2

5. 941 4134 Contract Authority Withdrawn  
   E  P/X  2

5. 941 4135 Contract Authority Liquidated  
   E  S  B/P/X  2

**CALC (2 + 3 - 4 - 5) Also Equals:**

**Balance of Unfunded Contract Authority**

6. 941 4131 Current-Year Contract Authority Realized  
   E  P/X  2

6. 941 4132 Substitution of Contract Authority  
   E  S  P/X  2

6. 941 4133 Decreases to Indefinite Contract Authority  
   E  P/X  2

6. 941 4134 Contract Authority Withdrawn  
   E  P/X  2

6. 941 4135 Contract Authority Liquidated  
   E  B/P/X  2

6. 941 4136 Contract Authority To Be Liquidated by Trust Funds  
   E  P/X  2

6. 941 4139 Contract Authority Carried Forward  
   B  2

**Describe the changes in contract authority for Fiscal Year 2013 Reporting.**
### USSGL Crosswalk - FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2013 Reporting

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CALC \[(5 + 6 + 7 + 8 - 9 - 10)\] for Unexpended Balances; \[(6 - 9 - 10)\] for Definite Borrowing and Contract Authority; and Zero for Indefinite Borrowing and Contract Authority. Also Equals:

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SUPPLEMENT

Fiscal Year 2013 Reporting

SECTION V

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fiscal Year 2013

ADDITIONAL INFORMATION:

Shaded USSGL attributes indicate that the attribute domain value is supplied by FACTS II.

FOOTNOTES:

1/ For a description of USSGL attributes, see the “FACTS II - Attribute Definition Report.”

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
- 961 Reserve Position
- 962 Authority To Borrow From the Public
- 965 Holdings of Special Drawing Rights
- 971 Investments in Treasury Securities
- 972 Investments in Agency Securities
- 973 Investments in Non-Federal Securities

The undisbursed balances for these subaccount codes are reported in FMS 2108, Column 6.

3/ Authorization Indicator (RT7 Indicator) 973 is for use by the National Railroad Retirement Investment Trust Fund.

4/ Authorization Indicator (RT7 Indicator) 931 can be used only when authorized by Treasury.

5/ For use with OMB-approved Department of Defense trust funds ONLY. (OMB Circular No. A-11, Section 20.6)

6/ For use with OMB approval (SSA and HHS related TAFS ONLY).

7/ When USSGL accounts 4121 and 4357 are recorded in a cancelling year, they will not crosswalk to the FMS 2108.

8/ In the first quarter of FY 2008, agencies reported prior-year adjustments in their FACTS II trial balance submissions. However, during the first two quarters of FY 2008, prior-year adjustments were displayed as though they were current-year activity on the FMS 2108 reports. Since the third quarter of FY 2008, the FACTS II generated FMS 2108 has displayed the Prior_Year_Adjustment attribute.
## USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

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**USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting**

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### USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

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### USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

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**26 Benefits Due and Payable**

- 26 E 2160 Entitlement Benefits Due and Payable

**27 Other (Notes 15, 16, 17, 18, and 19)**

- 27 E 2112 Accounts Payable for Federal Government Sponsored Enterprise
- 27 E 2130 Contract Holdbacks
- 27 E 2190 Other Liabilities With Related Budgetary Obligations
- 27 E 2192 Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks
- 27 E 2193 Allocation of Special Drawing Rights (SDRs)
- 27 E 2210 Accrued Funded Payroll and Leave
- 27 E 2211 Withholdings Payable
- 27 E 2213 Employer Contributions and Payroll Taxes Payable
- 27 E 2220 Unfunded Leave
- 27 E 2290 Other Unfunded Employment Related Liability
- 27 E 2310 Liability for Advances and Prepayments
- 27 E 2320 Other Deferred Revenue
- 27 E 2400 Liability for Nonfiduciary Deposit Funds and Undeposited Collections
- 27 E 2410 Liability for Clearing Accounts
- 27 E 2660 Actuarial Liabilities for Federal Insurance and Guarantee Programs
- 27 E 2670 Actuarial Liabilities for Treasury-Managed Benefit Programs
- 27 E 2910 Prior Liens Outstanding on Acquired Collateral
- 27 E 2920 Contingent Liabilities
- 27 E 2922 Contingent Liabilities - Federal Government Sponsored Enterprise
- 27 E 2940 Capital Lease Liability
- 27 E 2980 Custodial Liability
- 27 E 2990 Other Liabilities Without Related Budgetary Obligations

**Fed / NonFed: N**

**Addl. Info:** 3
### USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

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#### Unexpended Appropriations - Earmarked Funds (Note 21)

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#### Unexpended Appropriations - Other Funds

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### USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

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## USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

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### USGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

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### USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

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### USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

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#### 34 Total Net Position
34 This line is calculated. Equals the sum of lines 30 through 33.

#### 35 Total Liabilities and Net Position
35 This line is calculated. Equals the sum of lines 28 and 34.
Footnotes and Additional Information:

1/ Use USSGL proprietary account attribute domain values as provided in USSGL Section IV, page 4.

2/ Related to Government Account Series securities purchased using deposit funds.

3/ FASAB recognizes amounts returned to Puerto Rico and the Virgin Islands as nonFederal custodial liabilities as referenced in FASAB SFFAS No. 7, paragraph 289.
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### Gross Program Costs:

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# USSGL Crosswalk - Statement of Net Cost for Fiscal 2013 Reporting

## Section V

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<tr>
<td>7</td>
<td>E 7190</td>
<td>Other Gains</td>
<td>F/N</td>
<td>X</td>
<td>Q</td>
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</tbody>
</table>

### Net cost of operations

This line is calculated. Equals sum of lines 5 and 6 minus 7.
Footnotes and Additional Information:

1. Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

2. Excludes non-recurring cleanup costs.

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### Cumulative Results of Operations:

<table>
<thead>
<tr>
<th>Line No.</th>
<th>Trial Bal.</th>
<th>USSGL Account</th>
<th>USSGL Account Title</th>
<th>Earmarked Funds</th>
<th>All Other Funds</th>
<th>Exch / Nonexch</th>
<th>Cust / Noncust</th>
<th>Budgetary Impact Ind</th>
<th>Addl. Info.</th>
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<tr>
<td>1</td>
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<td>Cumulative Results of Operations</td>
<td>X</td>
<td>X</td>
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</table>

**2 Adjustments (+/-)**

| 2a       | E          | 5709          | Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | X               | X               |                |               |                      |            |
| 2a       | E          | 7401          | Prior-Period Adjustments Due to Changes in Accounting Principles | X               | X               |                |               |                      |            |

**2b Corrections of Errors (+/-)**

| 2b       | E          | 5705          | Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | X               | X               |                |               |                      |            |
| 2b       | E          | 5708          | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | X               | X               |                |               |                      |            |
| 2b       | E          | 7400          | Prior-Period Adjustments Due to Corrections of Errors | X               | X               |                |               |                      |            |
| 2b       | E          | 7405          | Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | X               | X               |                |               |                      |            |

**3 Beginning Balances, as Adjusted**

This line is calculated. Equals sum of lines 1 through 2b. | X | X |

### Budgetary Financing Sources:

| 4        | E          | 5790          | Other Financing Sources | X               | X               | D               | 3               |                      |            |
| 4        | E          | 5919          | Revenue and Other Financing Sources | X               | X               |                |               |                      |            |

**5 Appropriations Used**

| 5        | E          | 5700          | Expended Appropriations | X               | X               |               |               |                      |            |

<table>
<thead>
<tr>
<th>6 Nonexchange Revenue</th>
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<tr>
<td>6 E 5310 Interest Revenue - Other</td>
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<tr>
<td>6 E 5311 Interest Revenue - Investments</td>
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<tr>
<td>6 E 5312 Interest Revenue - Loans Receivable/Uninvested</td>
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<tr>
<td>6 E 5317 Contra Revenue for Interest Revenue - Loans</td>
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<tr>
<td>6 E 5318 Contra Revenue for Interest Revenue - Investments</td>
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7. **Donations and Forfeitures of Cash and Cash Equivalents**

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<th>7</th>
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8. **Transfers-In/Out Without Reimbursement (+/-)**

<p>| 8  | E  | 5740 | Appropriated Dedicated Collections Transferred In | X | X |</p>
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<th>Code</th>
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### Other Financing Sources

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<td>13 E</td>
<td>Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy</td>
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<td>Seigniorage</td>
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<td>Other Revenue</td>
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<td>Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position</td>
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<td>Gains on Disposition of Assets - Other</td>
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<td>Gains on Disposition of Investments</td>
<td>X X T</td>
</tr>
<tr>
<td>13 E</td>
<td>Gains on Disposition of Borrowings</td>
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<tr>
<td>13 E</td>
<td>Unrealized Gains</td>
<td>X X T</td>
</tr>
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<td>Distribution of Income - Dividend</td>
<td>X X T</td>
</tr>
</tbody>
</table>

### Total Financing Sources

- This line is calculated. Equals sum of lines 4 through 13.

### Net Cost of Operations (+/-)

- Net Cost of Operations (+/-) = X X

### Net Change

- This line is calculated. Equals sum of lines 14 minus 15.

### Cumulative Results of Operations

- This line is calculated. Equals sum of lines 3 and 16.

### Unexpended Appropriations:

- Beginning Balances
  - Unexpended Appropriations - Cumulative = X X

- Adjustments (+/-)

- Changes in Accounting Principles (+/-)
  - Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles = X X
| 19b  | Corrections of Errors (+/-) |  |  |  |  |
|------|-----------------------------|  |  |  |  |
| 19b  | E 3105 Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | X | X |  |  |
| 19b  | E 3108 Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | X | X |  |  |

| 20   | Beginning Balances, as Adjusted |  |  |  |  |
|------|---------------------------------|  |  |  |  |
|      | This line is calculated. Equals sum of lines 18 through 19b. | X | X |  |  |

**Budgetary Financing Sources:**

| 21   | Appropriations Received |  |  |  |  |
|------|-------------------------|  |  |  |  |
| 21   | E 3101 Unexpended Appropriations - Appropriations | X | X |  |  |

| 22   | Appropriations Transferred-In/Out (+/-) |  |  |  |  |
|------|----------------------------------------|  |  |  |  |
| 22   | E 3102 Unexpended Appropriations - Transfers-In | X | X |  |  |
| 22   | E 3103 Unexpended Appropriations - Transfers-Out | X | X |  |  |

| 23   | Other Adjustments (Rescissions, etc.) (+/-) |  |  |  |  |
|------|---------------------------------------------|  |  |  |  |
| 23   | E 3106 Unexpended Appropriations - Adjustments | X | X |  |  |

| 24   | Appropriations Used |  |  |  |  |
|------|---------------------|  |  |  |  |
| 24   | E 3107 Unexpended Appropriations - Used | X | X |  |  |

| 25   | Total Budgetary Financing Sources |  |  |  |  |
|------|----------------------------------|  |  |  |  |
| 25   | This line is calculated. Equals sum of lines 21 through 24. | X | X |  |  |

| 26   | Total Unexpended Appropriations |  |  |  |  |
|------|---------------------------------|  |  |  |  |
| 26   | This line is calculated. Equals sum of lines 20 and 25. | X | X |  |  |

| 27   | Net Position |  |  |  |  |
|------|--------------|  |  |  |  |
| 27   | This line is calculated. Equals sum of lines 17 and 26. | X | X |  |  |

This line is calculated. Equals sum of lines 17 and 26. | X | X |  |  | 5 |
SUPPLEMENT

FOOTNOTES AND ADDITIONAL INFORMATION:

1/ Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

2/ Debit-Decreases/Credit-Increases.

3/ Related to adjustments. Debit-Decreases/Credit-Increases

4/ Reported by recipient/noncustodial entity only.

5/ Should equal the ending amount reported as net position on the Balance Sheet.

6/ Should tie to the Statement of Budgetary Resources, line 3A1, except for trust and special funds and during a continuing resolution.
<table>
<thead>
<tr>
<th>SBR Line No.</th>
<th>USSGL Account</th>
<th>USSGL Account Title</th>
<th>USSGL Account Attributes</th>
<th>Debit / Credit</th>
<th>Auth Type</th>
<th>Trans Partner</th>
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### USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting

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### USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting

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**1020.5 Unobligated balance brought forward, October 1, as adjusted**

This line is calculated. Equals sum of lines 1000 and 1020.

**1021 Recoveries of prior year unpaid obligations**

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**1043 Other changes in unobligated balance (+ or -)**

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### Part 2: SUPPLEMENT

**Fiscal Year 2013 Reporting**

**SECTION V**

#### USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting

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**S2 13-01**

**V - 89**

**June 2013**
### USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting

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**Status of Budgetary Resources**:

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### USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting

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**Unpaid obligations:**

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**Adjustments to unpaid obligations, start of year (+ or -) (Note 28)**

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*This line is calculated. Equals sum of SBR lines 2204, 2304, and 2404.*

*This line is calculated. Equals sum of SBR lines 2190 and 2490.*
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**S2 13-01**

**V - 93**

**June 2013**
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</table>

**Memorandum (non-add) entries:**

- **3100 Obligated balance, start of year (+ or -)**
  
  This line is calculated. Equals sum of SBR lines 3000, 3006, 3060 and 3066.

- **3200 Obligated balance, end of year (net)**
  
  This line is calculated. Equals sum of detailed SBR lines 3000, 3006, 3012, 3020, 3032, 3042, 3060, 3066, 3072 and 3082. Line 3200 also equals the sum of SBR lines 3050 and 3090.

**Budget Authority and Outlays, Net:**

- **4175 Budget authority, gross (discretionary and mandatory)**
  
  This line is calculated. Equals sum of SBR lines 1290, 1490, 1690 and 1890.

- **4177 Actual offsetting collections (discretionary and mandatory) (-)**

<table>
<thead>
<tr>
<th>SBR Line No.</th>
<th>USSGL Account</th>
<th>USSGL Account Title</th>
<th>USSGL Account Attributes for FACTS II</th>
<th>Trans Auth Type</th>
<th>Partner TAFS Status</th>
<th>Fund Type</th>
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<tr>
<td>4177</td>
<td>4222</td>
<td>Unfilled Customer Orders With Advance</td>
<td>E</td>
<td>F/E</td>
<td>U/E</td>
<td></td>
<td></td>
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<td>Reimbursements and Other Income Earned - Collected</td>
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<td></td>
<td>U/E</td>
<td></td>
<td></td>
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<tr>
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<td>Prior-Year Unfilled Customer Orders with Advance - Refunds Paid</td>
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<td>Actual Collections of Loan Principal</td>
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<td>3/4/8</td>
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### USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting

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<th>SBR Line No.</th>
<th>USSGL Account</th>
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<th>TAFS Attributes</th>
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<td>F/E U/E</td>
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<td>4178</td>
<td>4225</td>
<td>Expenditure Transfers from Trust Funds - Receivable</td>
<td>B</td>
<td>U/E</td>
</tr>
<tr>
<td>4178</td>
<td>4251</td>
<td>Reimbursements and Other Income Earned - Receivable</td>
<td>B</td>
<td>F/E U/E</td>
</tr>
<tr>
<td>4178</td>
<td>4221</td>
<td>Unfilled Customer Orders Without Advance</td>
<td>E</td>
<td>F/E U/E</td>
</tr>
<tr>
<td>4178</td>
<td>4225</td>
<td>Expenditure Transfers from Trust Funds - Receivable</td>
<td>B</td>
<td>U/E</td>
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<td>4178</td>
<td>4251</td>
<td>Reimbursements and Other Income Earned - Receivable</td>
<td>B</td>
<td>F/E U/E</td>
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<td>4222</td>
<td>Unfilled Customer Orders With Advance</td>
<td>E</td>
<td>U/E</td>
</tr>
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<td>4252</td>
<td>Reimbursements and Other Income Earned - Collected</td>
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<td>4187</td>
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<td>Prior-Year Unfilled Customer Orders with Advance - Refunds Paid</td>
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<td>U/E</td>
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<td>USSGL Account Title</td>
<td>Begin / End</td>
<td>USSGL Account Attributes for FACTS II</td>
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<td>4187</td>
<td>4261</td>
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<tr>
<td>4187</td>
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<td>Actual Collections of Loan Principal</td>
<td>E</td>
<td>U/E</td>
</tr>
<tr>
<td>4187</td>
<td>4263</td>
<td>Actual Collections of Loan Interest</td>
<td>E</td>
<td>U/E</td>
</tr>
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<td>Actual Collections of Rent</td>
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<td>4187</td>
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<td>Actual Collections From Sale of Foreclosed Property</td>
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<tr>
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<td>Outlays, net (discretionary and mandatory)</td>
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<td>This line is calculated. Equals sum of SBR lines 4185 and 4187.</td>
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<td>Agency outlays, net (discretionary and mandatory)</td>
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<td>(Not supported by USSGL)</td>
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</table>
FOOTNOTES AND ADDITIONAL INFORMATION:

ADDITIONAL INFORMATION
- Use USSGL account attribute domains as provided in USSGL Section IV.

- The crosswalk from the USSGL to the Statement of Budgetary Resources (SBR) is in compliance with OMB Circular No. A-136, Financial Reporting Requirements.

- There are three major format differences between the SF 133 and the SBR.

- The SBR is submitted on an agency-wide basis, whereas the SF 133 is submitted by Treasury Appropriation Fund Symbol (TAFS.) The SBR should include a separate column for nonbudgetary Credit Program financing accounts.

- The SBR includes Distributed Offsetting Receipts to compute agency-wide Net Outlays while the SF 133 does not.

- The SBR includes “prior-period adjustments” while the SF 133 includes “prior year adjustments.” These terms are defined in OMB Circular No. A-136 and OMB Circular No. A-11.

- Information on the SBR should be consistent with budget execution information on the SF 133.

FOOTNOTES
1/ When the same SBR line number uses both a beginning (B) and ending (E) balance for the same USSGL account, the beginning balance is subtracted from the ending balance.

2/ Anticipated amounts should be zero for the yearend preclosing trial balance.

3/ The total of the specified balances in the USSGL accounts for this line should equal the beginning balances of USSGL accounts 4450, 4650, and 4620.

4/ Distributed offsetting receipt accounts are included to reconcile to information in the Budget of the United States Government and the Combined Statement of Receipts, Outlays, and Balances of the United States Government. This line must equal cash deposits for distributed offsetting receipts to Treasury that are reported on SF 224, FMS 1219, and FMS 1220. In all cases, include only amounts collected, deposited, and distributed in offsetting receipt accounts. Refer to the Quarterly Distributed Offsetting Receipts by Department Reports published by FMS at www.fms.treas.gov/mts/receipts-by-dept.

5/ This line corresponds with SF133/P&F line 1020. However, budgetary and financial statement requirements for reporting adjustments differs from one another. For budgetary reporting, materiality thresholds do not apply, whereas for financial statement reporting, materiality thresholds do apply. Therefore the balance of this line will not always tie with the balance of SF133/P&F line 1020.

6/ This line corresponds with SF133/P&F line 3016. However, budgetary and financial statement requirements for reporting adjustments differs from one another. For budgetary reporting, materiality thresholds do not apply, whereas for financial statement reporting, materiality thresholds do apply. Therefore the balance of this line will not always tie with the balance of SF133/P&F line 3016.
### Revenue Activity:

#### Sources of Cash Collections:

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### USSGL Account Attributes for FACTS I

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<th>Acct. No.</th>
<th>USSGL Account Title</th>
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<td>Cust: S / Noncust:</td>
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### USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2013 Reporting

#### USSGL Account Attributes

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#### Total Cash Collections

8 This line is calculated. Equals sum of lines 1 through 7.

#### Accrual Adjustments (+-/-)

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### USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2013 Reporting

#### Part 1

**SUPPLEMENT**

**Fiscal Year 2013 Reporting**

**SECTION V**

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**10  Total Custodial Revenue**

This line is calculated. Equals sum of lines 8 through 9.

**Disposition of Collections:**

**11  Transferred to Others (by Recipient):**
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### USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2013 Reporting

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Footnotes and Additional Information:

Comment: If collecting entities recognize virtually no cost in connection with earning revenue, that revenue is reported on the Statement of Custodial Activity. (See amendments to OMB Circular No. A-136 "Financial Reporting Requirements," and "FASAB SFFAS No. 7 "Accounting for Revenue and Other Financing Sources," paragraph 45). If collecting entities have custodial collections that are nonmaterial and incidental to their primary mission, then sources and disposition of the collections may be disclosed in accompanying footnotes. (See amendments to OMB Circular No. A-136.)

Footnotes:
1/ Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

2/ Interest revenue not related to the cost incurred by the collecting entity should be reported on the SCA. See SFFAS 7, paragraph 281.

3/ (Increase)/Decrease

4/ Related to other revenue.

5/ Related to tax revenue refunded and custodial interest expense

6/ Related to tax revenue refunds.

7/ If the balance of USSGL account 5990 is used to get the amount of cash collected for others, then USSGL account 2980 should not be used. USSGL account 2980 is included on the crosswalk as an alternative to using USSGL account 5990.

8/ Cash collections only - from debits to 2980.

9/ By definition, the USSGL account can only have this USSGL account attribute domain.

10/ Amount yet to be collected.

11/ Must equal zero.

12/ This account is available for MMS for recording royalty credit. All other agencies need Treasury approval to use this account on this statement.
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U.S. Government Standard General Ledger

SECTION VI. USSGL Crosswalks - Reclassified Statements


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:

Fiscal 2012 Reporting:                                Page Number

- USSGL Crosswalk Reclassified Balance Sheet………………….. VI - 3
- USSGL Crosswalk Reclassified Statement of Net Cost………… VI - 29
- USSGL Crosswalk Reclassified Statement of Changes in Net Position VI - 35
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## USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2013 Reporting

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# USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2013 Reporting

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## 2.3 Loans Receivable and Mortgage Backed Securities

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## 2.4 TARP Direct Loans and Equity Investments (for use by Treasury only)

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### USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2013 Reporting

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### USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2013 Reporting

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#### 2.8 Investments in Government Sponsored Enterprises

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#### 2.9 Derivative Assets

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### USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2013 Reporting

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## USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2013 Reporting

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### USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2013 Reporting

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### USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2013 Reporting

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**6.2 Federal Debt Securities Held by the Public**

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**USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2013 Reporting**

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**Total Federal Liabilities**

2
### USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2013 Reporting

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*Interest Payable (RC 02)*
*Loans Payable (RC 17)*
*Transfers Payable (RC 27)*
*Benefit Program Contributions Payable (RC 21)*
### USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2013 Reporting

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### USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2013 Reporting

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### USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2013 Reporting

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#### 9.2 Net Position - Funds From Dedicated Collections

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### USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2013 Reporting

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### USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2013 Reporting

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### USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2013 Reporting

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### USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2013 Reporting

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Footnotes and Additional Information:

1/ Use USSGL account attribute domain values as provided in USSGL Section IV, page 4.


3/ Intentionally left blank.

4/ Related to Government Account Series securities purchased using deposit funds.

5/ FASAB recognizes amounts returned to Puerto Rico and the Virgin Islands as nonFederal custodial liabilities as referenced in SFFAS No. 7, paragraph 289.

6/ Does not include derivative assets.

7/ Related to investments in derivative assets.

8/ Does not include derivative liabilities.

9/ Related to derivative liabilities.

10/ Exclude General Fund (Trading Partner code 9900) activity in this account.

11/ Report only General Fund (Trading Partner code 9900) activity associated with this account. Beginning fiscal 2014, with the implementation of GTAS (http://fms.treas.gov/gtas/index.html), there will be a new Federal/NonFederal attribute domain value "G" for General Fund.
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**USSGL Crosswalk - Reclassified Statement of Net Cost for the Closing Package for Fiscal 2013 Reporting**

**Part 1**

**SUPPLEMENT**

**Fiscal Year 2013 Reporting**

**SECTION VI**
### USSGL Crosswalk - Reclassified Statement of Net Cost for the Closing Package for Fiscal 2013 Reporting

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### USSGL Crosswalk - Reclassified Statement of Net Cost for the Closing Package for Fiscal 2013 Reporting

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#### Notes:
- **Earnings Revenue**
- **Non-Federal Earnings Revenue**
- **Total Federal Gross Cost** calculated as sum of lines 6.1 through 6.7
- **Department Total Gross Cost** calculated as sum of lines 5 and 7
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## USSGL Crosswalk - Reclassified Statement of Net Cost for the Closing Package for Fiscal 2013 Reporting

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### Notes
- **Total Federal Earned Revenue**
  - This line is calculated. Equals sum of 11.1 through 11.6
- **Department Total Earned Revenue**
  - This line is calculated. Equals the sum of lines 10 and 12
- **Net Cost of Operations**
  - This line is calculated. Equals the sum of line 8 minus line 13
Footnotes and Additional Information:

1/ USSGL account attribute domain "F" excludes intradepartmental amounts.

2/ For Reciprocal Category (RC) detail information, see TFM Volume 1, Part 2, Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government.

3/ Reported by the Department of the Treasury.
### USSGL Crosswalk - Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2013 Reporting

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### USSGL Crosswalk - Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2013 Reporting

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### Adjusted Beginning Net Position Balance

4. This line is calculated.

4. For prior year, equals sum of lines, 1, 2.1, 2.2, 2.3, 3.1, 3.2, and 3.3.

4. For current year, equals sum of lines, 1, 2.1, 2.2, 3.1, and 3.2.

### Non-Federal Nonexchange Revenue:

#### 5.1 Individual Income Tax and Tax Withholdings (for use by Treasury only)

5.1 | E   | 5801 | Tax Revenue Collected - Individual | N  | T |
5.1 | E   | 5821 | Tax Revenue Accrual Adjustment - Individual | N  | T |
5.1 | E   | 5831 | Contra Revenue for Taxes - Individual | N  | T |
5.1 | E   | 5891 | Tax Revenue Refunds - Individual | N  | T |

#### 5.2 Corporation Income Taxes (for use by Treasury only)

5.2 | E   | 5802 | Tax Revenue Collected - Corporate | N  | T |
5.2 | E   | 5822 | Tax Revenue Accrual Adjustment - Corporate | N  | T |
5.2 | E   | 5832 | Contra Revenue for Taxes - Corporate | N  | T |
5.2 | E   | 5892 | Tax Revenue Refunds - Corporate | N  | T |

#### 5.3 Unemployment Taxes

5.3 | E   | 5803 | Tax Revenue Collected - Unemployment | N  | T |
5.3 | E   | 5823 | Tax Revenue Accrual Adjustment - Unemployment | N  | T |
5.3 | E   | 5833 | Contra Revenue for Taxes - Unemployment | N  | T |
5.3 | E   | 5893 | Tax Revenue Refunds - Unemployment | N  | T |
### USSGL Crosswalk - Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2013 Reporting

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### USSGL Crosswalk - Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2013 Reporting

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### USGL Crosswalk - Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2013 Reporting

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SUPPLEMENT

FISCAL YEAR 2013 REPORTING

SECTION VI

USSGL Crosswalk - Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2013 Reporting

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6.5 Total Federal Nonexchange Revenue

6.5 This line is calculated. Equals sum of lines 6.1 through 6.4.

7 Budgetary Financing Sources:

7.1 Appropriations Received As Adjusted (recissions and other adjustments) (RC 29)

| 7.1 | E 3101 | Unexpended Appropriations - Appropriations Received | 2 |
| 7.1 | E 3106 | Unexpended Appropriations - Adjustments | |

7.2 Appropriation of Unavailable Special or Trust Fund Receipts Transfers-In (RC 07)

| 7.2 | E 5740 | Appropriated Dedicated Collections Transferred In | F | 6 |

7.3 Appropriation of Unavailable Special or Trust Fund Receipts Transfers-Out (RC 07)

| 7.3 | E 5745 | Appropriated Dedicated Collections Transferred Out | F | 6 |

7.4 Nonexpenditure Transfers-In of Unexpended Appropriations and Financing Sources (RC 08)

| 7.4 | E 3102 | Unexpended Appropriations - Transfers-In | F |
| 7.4 | E 5755 | Nonexpenditure Financing Sources - Transfers-In - Other | F |
### USSGL Crosswalk - Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2013 Reporting

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### USSGL Crosswalk - Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2013 Reporting

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#### 8.1 Transfers-In Without Reimbursement (RC 18)

- **8.1** E 5720 Financing Sources Transferred In Without Reimbursement
- **8.1** E 5775 Nonbudgetary Financing Sources Transferred In

#### 8.2 Transfers-Out Without Reimbursement (RC 18)

- **8.2** E 5730 Financing Sources Transferred Out Without Reimbursement
- **8.2** E 5776 Nonbudgetary Financing Sources Transferred Out

#### 8.3 Imputed Financing Sources (RC 25)

- **8.3** E 5780 Imputed Financing Sources

#### 8.4 Non-Entity Collections Transferred to the General Fund (RC 29)

- **8.4** E 5990 Collections for Others - Statement of Custodial Activity
- **8.4** E 5993 Offset to Non-Entity Collections - Statement of Changes in Net Position

**Addl. Info:**

- **7, 10**

**Total Budgetary Financing Sources**

- This line is calculated. Equals sum of lines 7.1 through 7.12.
<table>
<thead>
<tr>
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<tbody>
<tr>
<td>8.5</td>
<td>E</td>
<td>5991</td>
<td>Accrued Collections for Others - Statement of Custodial Activity</td>
<td>F</td>
<td>T</td>
<td>8, 9</td>
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<tr>
<td>8.5</td>
<td>E</td>
<td>5994</td>
<td>Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position</td>
<td>F</td>
<td>T</td>
<td>8, 9</td>
<td></td>
</tr>
<tr>
<td>8.6</td>
<td>E</td>
<td>5791</td>
<td>Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy</td>
<td>F</td>
<td></td>
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<tr>
<td>8.6</td>
<td>E</td>
<td>5990</td>
<td>Collections for Others - Statement of Custodial Activity</td>
<td>F</td>
<td>T</td>
<td>8, 10</td>
<td></td>
</tr>
<tr>
<td>8.6</td>
<td>E</td>
<td>5991</td>
<td>Accrued Collections for Others - Statement of Custodial Activity</td>
<td>F</td>
<td>T</td>
<td>8, 10</td>
<td></td>
</tr>
<tr>
<td>8.6</td>
<td>E</td>
<td>5993</td>
<td>Offset to Non-Entity Collections - Statement of Changes in Net Position</td>
<td>F</td>
<td>T</td>
<td>8, 10</td>
<td></td>
</tr>
<tr>
<td>8.6</td>
<td>E</td>
<td>5994</td>
<td>Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position</td>
<td>F</td>
<td></td>
<td>8, 10</td>
<td></td>
</tr>
<tr>
<td>8.7</td>
<td></td>
<td></td>
<td><strong>Total Other Financing Sources</strong></td>
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<td>8.7</td>
<td></td>
<td></td>
<td>This line is calculated. Equals sum of lines 8.1 through 8.6.</td>
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<tr>
<td>9</td>
<td></td>
<td></td>
<td><strong>Net Cost of Operations ()</strong></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>10</td>
<td></td>
<td></td>
<td><strong>Ending Net Position Balance</strong></td>
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<tr>
<td>10</td>
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<td>This line is calculated. Equals sum of lines 4, 5.9, 6.5, 7.13, 8.7, and 9.</td>
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</tr>
</tbody>
</table>
Footnotes and Additional Information:

1/ Use USSGL account attribute domains as provided in USSGL Section IV, page 4.


4/ This account is associated with RC 24 rather than RC 29.

5/ Seigniorage is defined as "Other Financing Sources" (see SFFAS No. 7, paragraph 305) and has a non-Federal attribute. A new line to accommodate seigniorage with an "N" attribute was not added to the "Other Financing Sources" line since seigniorage does not meet the Financial Report's materiality threshold. As a result, seigniorage was added to the "Other Taxes and Receipts" line instead.

6/ Exclude General Fund (Trading Partner code 9900) activity in this account.

7/ Budgetary portion only.

8/ Non budgetary portion only.

9/ Report only General Fund (Trading Partner code 9900) activity associated with this account. Beginning fiscal 2013, with the implementation of GTAS (http://fms.treas.gov/gtas/index.html), there will be a new Federal/NonFederal attribute domain value for General Fund "G" for General fund.

10/ Not related to the General Fund.