

Treasury Financial Manual

Bulletin No. 2022-04

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

Subject: Change to U.S. Standard General Ledger (USSGL) — A Treasury Financial Manual (TFM) Supplement

- **1. Purpose:** This bulletin notifies agencies that Part 1 and Part 2 of the <u>USSGL</u> Supplement have been revised for Fiscal Year (FY) 2021 and FY 2022.
- 2. Summary of Changes: The Summary of Changes identifies specific revisions made to the USSGL.
- 3. Changes by Part/Section/File:

Part 1 - FY 2021 Reporting changes to files in Sections IV, V, and VII:

Section IV: Account Attributes for USSGL Proprietary Account and Budgetary Account Reporting

- USSGL Account Attribute Table
- USSGL Attribute Definition Report

Section V: Crosswalks to Standard External Reports for FY 2021 GTAS Reporting

OMB Form and Content:

- Statement of Budgetary Resources
- SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Section VII: GTAS Validations and Edits for FY 2021 Reporting

- Validations Detail
- Validations Summary
- Edits Detail
- Edits Summary

Part 2 - FY 2022 Reporting changes to files in Sections I, II, III, IV, V, and VII:

Section I: Chart of Accounts

Section II: Accounts and Definitions

Section III: Account Transactions

- Transaction Listing
- Transactions
- T-Accounts

Section IV: Account Attributes for USSGL Proprietary Account and Budgetary Account Reporting

- USSGL Account Attribute Table
- USSGL Attribute Definition Report

Section V: Crosswalks to Standard External Reports for FY 2022 GTAS Reporting

OMB Form and Content:

- Balance Sheet
- Statement of Budgetary Resources
- SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget
 Program and Financing Schedule

Section VI: Crosswalks to Reclassified Statements for FY 2022 Reporting

Reclassified Balance Sheet

Section VII: GTAS Validations and Edits for FY 2022 Reporting

- Validations Detail
- Validations Summary
- Edits Detail
- Edits Summary
- Edits Closing Details

4. Effective Date:

- Part 1 requirements for FY 2021 are effective immediately.
- Part 2 requirements for FY 2022 are effective immediately.

5. Inquiries:

Direct questions concerning this bulletin to your agency's **USSGL Board representative** or:

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Director, General Ledger and Intragovernmental Transaction Division
Fiscal Accounting
Bureau of the Fiscal Service
PO Box 1328
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Email: USSGLTeam@fiscal.treasury.gov

Date: December 16, 2021

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					1		
<u>Section</u>	Item Changed		<u>Change</u>	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
Dullotin	No. 2022-04						
Part I F	iscal 2021						
*	HIGGER CL. 1 C.A.						
ı	USSGL Chart of Accounts:				-		-
II	USSGL Accounts and Definition				+		
11	USSGL Accounts and Definition	ons:					
Ш	USSGL Account Transactions						
111	USSGL Account Transactions.	<u>. </u>					
IV	USSGL Account Attributes:						
		getary Acco	ount Attribute Definition Report:				1
IV	Definition		Nepot W				
IV	DEFC		Revised definition to include link to OMB Dashboard for listing of the valid codes.	Bulletin No. 2022-04	2021-12	ATT TBL	1
IV	USSGL Proprietary and Budg	getary Acco	ount Attribute Table:				
IV	Attribute						
IV	DEFC		Revised DEFC Attributes from "A,B,C,D,E,F,G,H,I J,K,L,M,N,O,P,Q,R,S,T,U,V,W,X,Y,Z" to "1 or 3 Character OMB Approved Value" for all USSGL accounts requiring the attribute	Bulletin No. 2022-04	2021-12	ATT TBL	1
	USSGL						
IV	DEFC		Revised DEFC Attributes from "A,B,C,D,E,F,G,H,I J,K,L,M,N,O,P,Q,R,S,T,U,V,W,X,Y,Z" to "1 or 3 Character OMB Approved Value" for all USSGL accounts requiring the attribute	Bulletin No. 2022-04	2021-12	ATT TBL	1
IV	415730		Revised Transitioning Code attribute domain value from "X" to "X/N"	Bulletin No. 2022-04	2021-12	ATT TBL	1
IV	415900		Revised Fund Type attribute domain value from "ET" to "ES/ET" and Reporting Type Code from "E" to "E/U"	Bulletin No. 2022-04	2021-12	ATT TBL	1
IV	415901		Revised Fund Type attribute domain value from "ET" to "ES/ET" and Reporting Type Code from "E" to "E/U"	Bulletin No. 2022-04	2021-12	ATT TBL	1
	USSGL Crosswalks to Standar	d External	Reports:				
v	Balance Sheet:						
v	Column						
V							
	Line						
V							
	Statement of Net Cost:				1		
V	Line				1		
V	None				1	SNC	
V	E. duit				1		+
1 7	Footnote					CNIC	
V	None				1	SNC	+
· ·	Statement of Changes in Net 1	Position			1		
V	Line	Januar					

				Effective Reporting	USSGL TFM	Additional
Section	Item Changed	<u>Change</u>	Bulletin No.	<u>Period</u>	<u>SECTION</u>	<u>Information</u>
V						
	Footnote					
	Statement of Custodial Activi	y:				
V	Line					
	E					
X 7	Footnote			+	CCA	
V V	None			-	SCA	
V	Statement of Dudgetous Decor					
V	Statement of Budgetary Resort Column	rces:				
V	None			+	SBR	
V	None				אממ	
*	Line			1		
V	1071	Revised Fund Type attribute domain value from "ET" to "ES/ET" for USSGL account 415901	Bulletin No. 2022-04	2021-12	SBR	1
V	1290	Revised Fund Type attribute domain value from "ET" to "ES/ET" for USSGL account 415900	Bulletin No. 2022-04	2021-12	SBR	1
V	Footnote					
	None				SBR	
V						
V	SF 133 and Schedule P: Repor	t on Budget Execution and Budgetary Resources and Budget Program and Financing Schedul	e			
	Column					
V	None				SF 133/Schedule P	
V						
V	Line			4		
	1023	Revised Fund Type attribute domain value from "ET" to "ES/ET" for USSGL account 415901	Bulletin No. 2022-04	2021-12	SF 133/Schedule P	1
V	1040	Revised Transitioning Code attribute domain value from "X/N" to "X/K/N" for USSGL account 411910	Bulletin No. 2022-04	2021-12	SF 133/Schedule P	1
V	1236	Revised Fund Type attribute domain value from "ET" to "ES/ET" for USSGL account 415900	Bulletin No. 2022-04	2021-12	SF 133/Schedule P	1
V	5097	Revised Transitioning Code attribute domain value from "N" to "X" for USSGL account 415730	Bulletin No. 2022-04	2021-12	SF 133/Schedule P	1
V	5311	Added USSGL account 439730	Bulletin No. 2022-04	2021-12	SF 133/Schedule P	1
V	5313	Added USSGL account 439730	Bulletin No. 2022-04	2021-12	SF 133/Schedule P	1
V						
V	Footnote					
V	USSGL Crosswalks to Reclassi	fied Statements:				
X 7T	Reclassified Balance Sheet:			1		
VI	Column			+	DDC	
VI	None			+	RBS	
VI VI	Line			+	+	1
V 1	Line			+	+	<u> </u>
VI	Footnote					

					Effective		
					Reporting	USSGL TFM	<u>Additional</u>
Section	Item Changed		<u>Change</u>	Bulletin No.	<u>Period</u>	SECTION	<u>Information</u>
	None					RBS	
VI							
VI	Reclassified Statement of Net	Cost:					
	Line						
VI							
VI	Footnote						
	None					RSNC	
VI	Reclassified Statement of Ope	i erations ar	nd Changes in Net Position				
' -	Line		Changes in 1907 osteron				
VI	9		Revised calcualtion line	Bulletin No. 2022-04	2021-12	RSONP	2
**			TO THE WORLD THE		2021 12	1150111	_
VI	Footnote						
VI	Validations and Edits						
VI	Validations Und Edits Validations						
VII	Validation Number						
VII	V direction i vernoer						
VII	32E		Added multiple pass exceptions	Bulletin No. 2022-04	2021-12	VAL	6
VII	38E		Added pass exception for TAS 097 2015 2016 0130	Bulletin No. 2022-04	2021-12	VAL	6
VII	43		Added USSGL Account 412250; Revised Name, Description, and Error Message	Bulletin No. 2022-04	2021-11	VAL	8
VII	43E		Added pass exception for TAS 020 X 4521; Revised Name, Description, and Error Message	Bulletin No. 2022-04	2021-11	VAL	6
VII	51E		Added pass exception for TAS 097 2015 2016 0130	Bulletin No. 2022-04	2021-12	VAL	6
VII	55E		Added pass exception for TAS 012 X 5531	Bulletin No. 2022-04	2021-12	VAL	6
VII	67E		Added pass exception for TAS 075 075 X 8004	Bulletin No. 2022-04	2021-12	VAL	6
VII	70E		Added pass exception for TAS 012 X 5203	Bulletin No. 2022-04	2021-11	VAL	6
VII	70E		Added pass exception for TAS 014 X 5198	Bulletin No. 2022-04	2021-12	VAL	6
VII	81E		Added pass exception for TAS 012 X 5531	Bulletin No. 2022-04	2021-12	VAL	6
VII	99E		Added multiple pass exceptions	Bulletin No. 2022-04	2021-12	VAL	6
VII	110E		Added pass exception for Begin/End Indicator Domain Value "B"	Bulletin No. 2022-04	2021-12	VAL	6
VII	111E		Added multiple pass exceptions	Bulletin No. 2022-04	2021-11	VAL	6
VII	111E		Added multiple pass exceptions	Bulletin No. 2022-04	2021-12	VAL	6
VII	122E		Added multiple pass exceptions	Bulletin No. 2022-04	2021-10	VAL	6
VII	122E		Added multiple pass exceptions	Bulletin No. 2022-04	2021-11	VAL	6
VII	122E		Added multiple pass exceptions	Bulletin No. 2022-04	2021-12	VAL	6
	Edits					<u> </u>	
	Edit Number						
VII							
VII	2		Added SF133 Line 1046	Bulletin No. 2022-04	2021-11	EDIT	1
VII	4		Added USSGL Account 412050	Bulletin No. 2022-04	2021-11	EDIT	1
VII	24		Added USSGL Account 412250	Bulletin No. 2022-04	2021-11	EDIT	8
VII	38		Revised Description	Bulletin No. 2022-04	2021-10	EDIT	2
VII	46		Added USSGL Account 412250	Bulletin No. 2022-04	2021-11	EDIT	8
VII	47		Added USSGL Account 412250	Bulletin No. 2022-04	2021-11	EDIT	8
VII	49		Added USSGL Account 411912	Bulletin No. 2022-04	2021-11	EDIT	1

				Effective		
				Reporting	USSGL TFM	Additional
Section	Item Changed	Change	Bulletin No.	Period	SECTION	Information
VII	68	Added BETC RSSPCEXP	Bulletin No. 2022-04	2021-11	EDIT	1
VII	69	Added USSGL Account 412250	Bulletin No. 2022-04	2021-11	EDIT	8
VII	70	Added USSGL Account 412250	Bulletin No. 2022-04	2021-11	EDIT	8
VII	71	Added USSGL Account 412250	Bulletin No. 2022-04	2021-11	EDIT	8
VII	72	Added USSGL Account 412250	Bulletin No. 2022-04	2021-11	EDIT	8
VII	73	Added USSGL Account 412250	Bulletin No. 2022-04	2021-11	EDIT	8
VII	74	Added SF133 Line 1046	Bulletin No. 2022-04	2021-11	EDIT	1
VII	100	Added USSGL Account 412250	Bulletin No. 2022-04	2021-11	EDIT	8
VII	101	Added USSGL Account 412250	Bulletin No. 2022-04	2021-11	EDIT	8
VII	102	Added USSGL Account 412250	Bulletin No. 2022-04	2021-11	EDIT	8
VII	103	Added USSGL Account 412250	Bulletin No. 2022-04	2021-11	EDIT	8
VII	104	Added USSGL Account 412250	Bulletin No. 2022-04	2021-11	EDIT	8
VII	105	Added USSGL Account 412250	Bulletin No. 2022-04	2021-11	EDIT	8
VII	106	Added USSGL Account 412250	Bulletin No. 2022-04	2021-11	EDIT	8
VII	107	Added USSGL Account 412250	Bulletin No. 2022-04	2021-11	EDIT	8
VII	118	Added USSGL Account 412250	Bulletin No. 2022-04	2021-11	EDIT	8
VII	119	Added USSGL Account 412250	Bulletin No. 2022-04	2021-11	EDIT	8
VII	120	Added USSGL Account 412250	Bulletin No. 2022-04	2021-11	EDIT	8
VII	121	Added USSGL Account 412250	Bulletin No. 2022-04	2021-11	EDIT	8
VII	122	Added USSGL Account 412250	Bulletin No. 2022-04	2021-11	EDIT	8
VII	123	Added USSGL Account 412250	Bulletin No. 2022-04	2021-11	EDIT	8
VII	134	Added USSGL Account 412250	Bulletin No. 2022-04	2021-11	EDIT	8
VII	135	Added USSGL Account 412250	Bulletin No. 2022-04	2021-11	EDIT	8
VII	136	Added USSGL Account 412250	Bulletin No. 2022-04	2021-11	EDIT	8
VII	137	Added USSGL Account 412250	Bulletin No. 2022-04	2021-11	EDIT	8
VII	138	Added USSGL Account 412250	Bulletin No. 2022-04	2021-11	EDIT	8
VII	139	Added USSGL Account 412250	Bulletin No. 2022-04	2021-11	EDIT	8
, 11		Traded OSS OF Treetwint (TEE)	Danetin 1107 2022 0 1	2021 11		
Bulletin	No. 2022-04					
Part 2 F	iscal 2022					
I	USSGL Chart of Accounts:		7. 11 . 12 . 2022 04			
1	439503	Deleted	Bulletin No. 2022-04	2022-03	COA	l
I	439702	Revised	Bulletin No. 2022-04	2022-03	COA	1
II	USSGL Accounts and Definition	g.				
II	292000	Revised	Bulletin No. 2022-04	2022-03	DEF	7
II	299500	Revised	Bulletin No. 2022-04	2022-03	DEF	7
II	439503	Deleted	Bulletin No. 2022-04	2022-03	DEF	1
II	439702	Revised	Bulletin No. 2022-04	2022-03	DEF	1
III	USSGL Account Transactions:					
III	A417	Added	Bulletin No. 2022-04	2022-03	TC	8
III	A418	Added	Bulletin No. 2022-04	2022-03	TC	8
III	A514	Modified	Bulletin No. 2022-04	2022-03	TC	19

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
III	B432	Modified	Bulletin No. 2022-04	2022-03	TC	8
III	B434	Modified	Bulletin No. 2022-04	2022-03	TC	8
III	B438	Modified	Bulletin No. 2022-04	2022-03	TC	2
III	C402	Modified	Bulletin No. 2022-04 Bulletin No. 2022-04	2022-03	TC	8
III	C630	Modified	Bulletin No. 2022-04 Bulletin No. 2022-04	2022-03	TC	19
III	C632	Deleted	Bulletin No. 2022-04	2022-03	TC	19
III	C634	Deleted	Bulletin No. 2022-04	2022-03	TC	19
Ш	D306	Modified	Bulletin No. 2022-04	2022-03	TC	8
III	D310	Modified	Bulletin No. 2022-04	2022-03	TC	8
III	D625	Deleted	Bulletin No. 2022-04	2022-03	TC	8
	E418	Modified Modified			TC	8
III			Bulletin No. 2022-04	2022-03		
III	F336	Modified	Bulletin No. 2022-04	2022-03	TC	19
III	F397	Deleted	Bulletin No. 2022-04	2022-03	TC	8
IV	USSGL Account Attributes:					
	USSGL Proprietary and Bud	getary Account Attribute Definition Report:				
	Definition					
IV	DEFC	Revised definition to include link to OMB Dashboard for listing of the valid codes.	Bulletin No. 2022-04	2022-01	ATT TBL	1
IV	USSGL Proprietary and Bud	getary Account Attribute Table:				
IV	Attribute					
IV	DEFC	Revised DEFC Attributes from "A,B,C,D,E,F,G,H,I J,K,L,M,N,O,P,Q,R,S,T,U,V,W,X,Y,Z" to "1 or 3 Character OMB Approved Value" for all USSGL accounts requiring the attribute	Bulletin No. 2022-04	2022-01	ATT TBL	1
IV	USSGL Proprietary and Bud	getary Account Attribute Table:				
	USSGL					
IV	DEFC	Revised DEFC Attributes from "A,B,C,D,E,F,G,H,I J,K,L,M,N,O,P,Q,R,S,T,U,V,W,X,Y,Z" to "1 or 3 Character OMB Approved Value" for all USSGL accounts requiring the attribute	Bulletin No. 2022-04	2022-01	ATT TBL	1
IV	415730	Revised Transitioning Code attribute domain value from "N" to "X/N"	Bulletin No. 2022-04	2022-01	ATT TBL	1
IV	415900	Revised Fund Type attribute domain value from "ET" to "ES/ET" and Reporting Type Code from "E" to "E/U"	Bulletin No. 2022-04	2022-01	ATT TBL	1
IV	415901	Revised Fund Type attribute domain value from "ET" to "ES/ET" and Reporting Type Code from "E" to "E/U"	Bulletin No. 2022-04	2022-01	ATT TBL	1
IV	416612	Revised Trading Partner Agency Identifier from blank to "###" and Trading Partner Main Account Code from blank to "####"	Bulletin No. 2022-04	2022-03	ATT TBL	1
IV	416712	Revised Trading Partner Agency Identifier from blank to "###" and Trading Partner Main Account Code from blank to "####"	Bulletin No. 2022-04	2022-03	ATT TBL	1
IV	417400	Revised Fed/Non-fed attribute domain value from blank to "F"; Revised Trading Partner attribute domain value from blank to "###"; Revised Trading Partner Main blank to "####"; Revised Fund Type attribute domain value from "EG/EP" to "EG/EP/ES"	Bulletin No. 2022-04	2022-03	ATT TBL	1
IV	426900	Revised Reimbursable Flag Indicator from "R' to "D/R"	Bulletin No. 2022-04	2022-01	ATT TBL	1
IV	740000	Revised TAS Status attribute domain value from "U/E" to "U/E/C"	Bulletin No. 2022-04	2022-03	ATT TBL	3
IV	740100	Revised TAS Status attribute domain value from "U/E" to "U/E/C"	Bulletin No. 2022-04	2022-03	ATT TBL	3
IV	740500	Revised TAS Status attribute domain value from "U/E" to "U/E/C"	Bulletin No. 2022-04	2022-03	ATT TBL	3

Balance Sheet Column	**		D. N. C. V.	Effective Reporting	USSGL TFM	Additional
Balance Sheet	hanged	Change	Bulletin No.	Period	SECTION	<u>Information</u>
Balance Sheet Column	T.C. II. (C. 1.)	E . ID .				
Column V	L Crosswalks to Standard	External Reports:				
V						
V	<u>n</u>				DC	
V 22.2 (old) V 26.5 (new) V 26.5 (new) V 22.3 (old) V 22.2 (new) V 22.4 (old) V 22.3 (new) V Footnote V I V 8 V Statement of Column None V Line None V Footnote V Footnote V Statement of Line V Footnote V Statement of Line V Footnote V Footnote V Statement of Line V Footnote V Statement of					BS	
V 22.2 (old) V 26.5 (new) V 26.5 (new) V 22.3 (old) V 22.2 (new) V 22.4 (old) V 22.3 (new) V Footnote V I V 8 V Statement of Column None V Uine None V Footnote V Statement of Line V Footnote V Statement of Line V Footnote V Statement of Line V Footnote V Statement of						
\(\text{V} \) 26.5 (new) \(\text{V} \) 22.3 (old) \(\text{V} \) 22.2 (new) \(\text{V} \) 22.4 (old) \(\text{V} \) 22.3 (new) \(\text{V} \) 22.3 (new) \(\text{V} \) Footnote \(\text{V} \) 1 \(\text{V} \) 8 \(\text{V} \) Statement of \(\text{Column} \) None \(\text{V} \) Uine \(\text{None} \) None \(\text{V} \) Statement of \(\text{Line} \) \(\text{V} \) Statement of \(\text{Line} \) \(\text{V} \) Footnote \(\text{V} \) Footnote \(\text{V} \) Statement of \(\text{Line} \) \(\text{V} \) Footnote \(\text{None} \) \(\text{V} \) Statement of \(\text{Line} \) \(\text{V} \) Statement of \(\text{Line} \) \(\text{V} \) Statement of \(\text{V} \)	11)	D 11'	D-11-4'- N - 2022 04	2022-03	BS	9
\(\text{V} \) 22.3 (old) \(\text{V} \) 22.2 (new) \(\text{V} \) 22.4 (old) \(\text{V} \) 22.3 (new) \(\text{V} \) 1 \(\text{V} \) 8 \(\text{V} \) Statement of \(\text{Column} \) \(\text{None} \) \(\text{V} \) Line \(\text{None} \) \(\text{V} \) Footnote \(\text{None} \) \(\text{V} \) Statement of \(\text{Line} \) \(\text{V} \) Footnote \(\text{V} \) Statement of \(\text{Line} \) \(\text{V} \) Footnote \(\text{V} \) Statement of \(\text{Line} \) \(\text{V} \) Footnote \(\text{None} \) \(\text{V} \) Footnote \(\text{None} \) \(\text{V} \) Statement of \(\text{Line} \) \(\text{V} \) Statement of \(\text{Line} \)	(II)	Revised line number from 22.2 to 26.5	Bulletin No. 2022-04	2022-03	BS	9
V 22.2 (new) V 22.4 (old) V 22.3 (new) V 22.3 (new) V Footnote V 1 V 8 V Statement of Column None V V Line None V Footnote V Statement of Line V Footnote V Footnote V Footnote V Statement of Line V Footnote V Statement of		Revised line title	Bulletin No. 2022-04		BS	9
\(\) 22.4 (old) \(\) 22.3 (new) \(\) 22.3 (new) \(\) Footnote \(\) 1 \(\) 8 \(\) Statement of \(\) Column \(\) None \(\) V \(\) Line \(\) None \(\) Footnote \(\) None \(\) Statement of \(\) Line \(\) V \(\) Statement of \(\) Line \(\) Footnote \(\) V \(\) Footnote \(\) V \(\) Statement of \(\) Line \(\) V \(\) Statement of \(\) Line \(\) V \(\) Statement of \(\) Line \(\) V \(\) Statement of \(\) Line \(\) V \(\) Statement of \(\) None		Revised line number from 22.3 to 22.2	Bulletin No. 2022-04	2022-03	BS	
V		Revised line number	Bulletin No. 2022-04	2022-03	BS	9
V Footnote V 1 V 8 V Statement of Column None V Line None V Footnote None V Statement of Line V Footnote V Footnote V Footnote V Footnote V Statement of Line V Footnote V Statement of Line V Statement of Line V Statement of Line		Revised line number from 22.4 to 22.3	Bulletin No. 2022-04	2022-03	BS	9
\(\begin{array}{cccccccccccccccccccccccccccccccccccc	lew)	Revised line number	Bulletin No. 2022-04	2022-03	BS	9
V Statement of Column None V U Line None V Footnote None V Statement of Line V Statement of Line V Footnote V Statement of Line	ite					
V Statement of Column None V V Line None V Footnote None V Statement of Line V Statement of Line V Footnote V Statement of Line		Revised TFM reference from "Appendix 7" to "Appendix 3".	Bulletin No. 2022-04	2022-03	BS	3
Column None V V Line None V Footnote None V Statement of Line V Statement of Line V Footnote V Statement of Line V Statement of Line V Footnote V Statement of Line V Statement of Line V Footnote None		Revised General Fund reference.	Bulletin No. 2022-04	2022-03	BS	3
Column None V V Line None V Footnote None V Statement of Line V Statement of Line V Footnote V Statement of Line V Statement of Line V Footnote V Statement of Line V Statement of Line V Footnote None	nent of Net Cost:					+
None V V Line None V Footnote None V Statement of Line V Statement of Line V Footnote V Statement of Line V Statement of Line V Footnote V Statement of Line						
V Line None V Footnote None V Statement of Line V Footnote V Footnote V Footnote V Statement of Line V Footnote V Statement of Line V Footnote V Statement of	<u> </u>				SNC	
None None V Footnote None V Statement of Line V Footnote V Statement of Line V Footnote V Statement of Line V Footnote None V Statement of					BITC	
V Footnote None V Statement of Line V Footnote V Statement of Line V Footnote V Footnote None V Statement of						
V Statement of Line V Footnote V Statement of Line V Footnote V Statement of Line V Footnote None					SNC	
V Statement of Line V Footnote V Statement of Line V Footnote V Statement of Line V Footnote None	ite.					
V Statement of Line V Footnote V Statement of Line V Footnote None V Statement of					SNC	
V Footnote V Statement of Line V Footnote None V Statement of					BITE	
V Footnote V Statement of Line V Footnote None V Statement of	nent of Changes in Net Po	sition.				
V Footnote V Statement of Line V Footnote None V Statement of	tent of changes in 14ct 14	is the state of th				
V Statement of Line V Footnote None V Statement of						
V Footnote None V Statement of	<u>ite</u>					
V Footnote None V Statement of						
V Footnote None V Statement of	nent of Custodial Activity	:				
None V Statement of						
None V Statement of	ite.					
	<u></u>				SCA	
Column	nent of Budgetary Resour	rces:				
NI	<u>n</u>			-	CDD	
None V					SBR	
V Line						
V 1071		Revised Fund Type attribute domain value from "ET" to "ES/ET	" for USSGL account Bulletin No. 2022-04	2022-01	SBR	1
V 1071		415901 Added USSGL account 417400	Bulletin No. 2022-04	2022-03	SBR	1

G 4*	Have Channel	Character	DUC V.	Effective Reporting Period	USSGL TFM SECTION	Additional
Section N	Item Changed	Change	Bulletin No.			Information
V	1290	Revised Debit/Credit attribute domain value from "D/C" to "D" for USSGL account	Bulletin No. 2022-04	2022-01	SBR	1
		411900 with TAS Status attribute domain value "U"; Revised Fund Type attribute				
	1000	domain value from "ET" to "ES/ET" for USSGI account 415900	D II 1 37 2022 04	2022.02	ann.	
V	1290	Revised Fed/Non-fed attribute domain value from blank to "F" and Fund Type attribute	Bulletin No. 2022-04	2022-03	SBR	1
		domain value from "EG" to "EG/ES" for USSGL account 417400				
V	1490	Revised Fed/Non-fed attribute domain value from blank to "F" for USSGL account 417400	Bulletin No. 2022-04	2022-03	SBR	1
V	1890	Added USSGL account 426900	Bulletin No. 2022-04	2022-01	SBR	1
V	1890	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/TR" to	Bulletin No. 2022-04	2022-03	SBR	1
		"EC/EG/EM/EP/ER/ES/ET/TR" for USSGL accounts 426100, 426600, and 427700				
V	2412	Revised Line calculation detail	Bulletin No. 2022-04	2022-03	SBR	2
V	2490	Revised Line calculation detail	Bulletin No. 2022-04	2022-03	SBR	2
V	4190	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/TR" to	Bulletin No. 2022-04	2022-03	SBR	1
		"EC/EG/EM/EP/ER/ES/ET/TR" for USSGL accounts 426100, 426600, and 427700				
		Edition Entre Edition Entre Edition (February 1997)				
	Footnote					
	None				SBR	
	Tronc				SBR	
V	SF 133 and Schedule P. Ren	ort on Budget Execution and Budgetary Resources and Budget Program and Financing Schedul	ΙΔ			
<u>v</u>	Column	ort on Budget Execution and Budgetary Resources and Budget Frogram and Financing Schedul	1			
	None				SF 133/Schedule P	
X 7	None				SI 133/Schedule I	
<u>v</u>	Line					
17	1020	Added USSGL account 417400	Bulletin No. 2022-04	2022-03	SF 133/Schedule P	1
V				2022-03	SF 133/Schedule P	-
V	1023	Revised Fund Type attribute domain value from "ET" to "ES/ET" for USSGL account 415901	Bulletin No. 2022-04			1
V	1040	Revised Transitioning Code attribute domain value from "X/N" to "X/K/N" for USSGL account 411910	Bulletin No. 2022-04	2022-01	SF 133/Schedule P	1
V	1122	Revised Fed/Non-fed attribute domain value from blank to "F" for USSGL account 417400	Bulletin No. 2022-04	2022-03	SF 133/Schedule P	1
V	1222	Revised Fed/Non-fed attribute domain value from blank to "F" and Fund Type attribute	Bulletin No. 2022-04	2022-03	SF 133/Schedule P	1
		domain value from "EG" to "EG/ES" for USSGL account 417400				
V	1236	Revised Fund Type attribute domain value from "ET" to "ES/ET" for USSGL account 415900	Bulletin No. 2022-04	2022-01	SF 133/Schedule P	1
V	1410	Revised Fed/Non-fed attribute domain value from blank to "F" for USSGL account 417400	Bulletin No. 2022-04	2022-03	SF 133/Schedule P	1
V	1700	Added USSGL account 426900	Bulletin No. 2022-04	2022-01	SF 133/Schedule P	1
V	1700	Added USSGL accounts 426100, 426600, and 427700 with Fund Type attribute domain		2022-01	SF 133/Schedule P	1
<u> </u>		value "ES/ET"				1
V	1800	Added USSGL accounts 426100, 426600, and 427700 with Fund Type attribute domain value "ES/ET"	Bulletin No. 2022-04	2022-03	SF 133/Schedule P	1
V	4030	Added USSGL account 427700 with Fund Type attribute domain value "ES/ET"	Bulletin No. 2022-04	2022-03	SF 133/Schedule P	1
V	4033	Added USSGL account 426900 with Reimbursable Flag attribute domain value "D"	Bulletin No. 2022-04	2022-01	SF 133/Schedule P	1
V	4033	Added USSGL accounts 426100 and 426600 with Fund Type attribute domain values "ES/ET"	Bulletin No. 2022-04	2022-03	SF 133/Schedule P	1
		Added USSGL account 426900	Bulletin No. 2022-04	2022-01	SF 133/Schedule P	

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
V	4052	Added USSGL accounts 426100, 426600, and 427700 with Fund Type attribute domain value "ES/ET"	Bulletin No. 2022-04	2022-03	SF 133/Schedule P	1
V	4090	Revised calculation detail	Bulletin No. 2022-04	2022-01	SF 133/Schedule P	2
V	4120	Added USSGL account 427700 with Fund Type attribute domain value "ES/ET"	Bulletin No. 2022-04	2022-03	SF 133/Schedule P	1
V	4123	Added USSGL accounts 426100 and 426600 with Fund Type attribute domain values "ES/ET"	Bulletin No. 2022-04	2022-03	SF 133/Schedule P	1
V	4142	Added USSGL accounts 426100, 426600, and 427700 with Fund Type attribute domain value "ES/ET"	Bulletin No. 2022-04	2022-03	SF 133/Schedule P	1
V	5097	Revised Transitioning Code attribute domain value from "N" to "X" for USSGL account 415730	Bulletin No. 2022-04	2022-01	SF 133/Schedule P	1
V	5098	Added USSGL account 439730 with PYA attribute domain value "X"; Revised debit credit line sign for USSGL account 439700 and 439730 with PYA attribute domain value "P"; Revised Debit/Credit attribute domain value from "C" to "D/C" for USSGL account 439730 with PYA attribute domain value "P"	Bulletin No. 2022-04	2022-03	SF 133/Schedule P	1
V	5311	Added USSGL account 439730	Bulletin No. 2022-04	2022-01	SF 133/Schedule P	1
V	5313	Added USSGL account 439730 Added USSGL account 439730	Bulletin No. 2022-04	2022-01	SF 133/Schedule P	1
V	3313	Added 0550L account 457/50	Builetin 100. 2022-04	2022-01	SI 133/3chedule 1	1
V	Footnote					
V	7	Revised	Bulletin No. 2022-04	2022-03	SF 133/Schedule P	1
V	8	Revised	Bulletin No. 2022-04	2022-03	SF 133/Schedule P	1
V	9	Revised	Bulletin No. 2022-04	2022-03	SF 133/Schedule P	1
V	10	Revised	Bulletin No. 2022-04	2022-03	SF 133/Schedule P	1
V	11	Added	Bulletin No. 2022-04	2022-03	SF 133/Schedule P	1
	USSGL Crosswalks to Reclassif	ied Statements:				
VI	Reclassified Balance Sheet:					
VI	Column					
VI	None				RBS	
VI						
	Line					
VI	22.2 (old)	Revised line number from 22.2 to 26.5	Bulletin No. 2022-04	2022-03	RBS	9
VI	26.5 (new)	Revised line title	Bulletin No. 2022-04	2022-03	RBS	9
VI	22.3 (old)	Revised line number from 22.3 to 22.2	Bulletin No. 2022-04	2022-03	RBS	9
VI	22.2 (new)	Revised line number	Bulletin No. 2022-04	2022-03	RBS	9
VI	22.4 (old)	Revised line number from 22.4 to 22.3	Bulletin No. 2022-04	2022-03	RBS	9
VI	22.3 (new)	Revised line number	Bulletin No. 2022-04	2022-03	RBS	9
VI	Footnote					
VI	1	Revised TFM reference from "Appendix 7" to "Appendix 3".	Bulletin No. 2022-04	2022-03	RBS	3
VI	8	Revised General Fund reference.	Bulletin No. 2022-04	2022-03	RBS	3
377	Reclassified Statement of Net C	Cost:				
VI	Column				DCMC.	
VI	None				RSNC	
VI	Line			1		
* *	12					1

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Section	Item Changed	Change	Bulletin No.	Period	SECTION	Information
	Footnote					
VI	None				RSNC	
VI	Reclassified Statement of Open	rations and Changes in Net Position				
	Column					
VII	None				RSOCNP	
VII						
VII	Line					
VII	9	Revised Calcualtion Line	Bulletin No. 2022-04	2021-12	RSOCNP	2
VII						
VII	Footnote					
VII						
VII						
VII	Validations and Edits			1	1	
VII	Validations			1		
VII	Validation Number					
VII						
VII	33E	Added exceptions for USSGL Account 407000	Bulletin No. 2022-04	2022-01	VAL	6
VII	34E	Added exceptions for USSGL Account 407000	Bulletin No. 2022-04	2022-01	VAL	6
VII	43	Added USSGL Account 412250; Revised Name, Description, and Error Message	Bulletin No. 2022-04	2022-01	VAL	8
VII	43E	Added pass exception for TAS 020 X 4521; Revised Name, Description, and Error	Bulletin No. 2022-04	2022-01		6
		Message			VAL	
VII	46E	Deleted Fund Family 086 4240	Bulletin No. 2022-04	2022-01	VAL	1
VII	55E	Added pass exception for TAS 012 X 5531	Bulletin No. 2022-04	2022-01	VAL	6
VII	67E	Added pass exception for TAS 075 075 X 8004	Bulletin No. 2022-04	2022-01	VAL	6
VII	81E	Added pass exception for TAS 012 X 5531	Bulletin No. 2022-04	2022-01	VAL	6
VII	99E 122E	Added multiple pass exceptions	Bulletin No. 2022-04	2022-01	VAL VAL	6
VII VII		Added multiple pass exceptions	Bulletin No. 2022-04	2022-01	VAL	6
VII	124	Added to limit the use of USSGL Account 426900 with Reimbursable Flag Domain	Bulletin No. 2022-04	2022-01	VAL	1
VII	124E	Value "D" Added pass exception for Fund Family 097 0130	Bulletin No. 2022-04	2022-01	VAL	1
VII	124E	Added pass exception for rund ramily 09/0130	Bulletin No. 2022-04	2022-01	VAL	1
VII						
VII	Edits					
VII	Edit Number			+	+	+
VII	Late Ivanioci			+	+	
VII	2	Added SF133 Line 1046	Bulletin No. 2022-04	2022-01	EDIT	1
VII	4	Added USSGL Account 412050	Bulletin No. 2022-04	2022-01	EDIT	1
VII	21	Added USSGL Account 412250 to Closing Group 420100	Bulletin No. 2022-04	2022-01	EDIT	8
VII	24	Added USSGL Account 412250 to Closing Group 420100	Bulletin No. 2022-04	2022-01	EDIT	8
VII	24	Deleted USSGL Account 439501	Bulletin No. 2022-04	2022-03	EDIT	8
VII	38	Revised Description	Bulletin No. 2022-04	2022-01	EDIT	2
VII	46	Added USSGL Account 412250	Bulletin No. 2022-04	2022-01	EDIT	8
VII	47	Added USSGL Account 412250	Bulletin No. 2022-04	2022-01	EDIT	8
VII	49	Added USSGL Account 411912	Bulletin No. 2022-04	2022-01	EDIT	1
VII	68	Added BETC RSSPCEXP	Bulletin No. 2022-04	2022-01	EDIT	1
VII	69	Added USSGL Account 412250	Bulletin No. 2022-04	2022-01	EDIT	8
VII	69	Deleted USSGL Account 439501	Bulletin No. 2022-04	2022-03	EDIT	8

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Section	Item Changed	<u>Change</u>	Bulletin No.	Period	SECTION	<u>Information</u>
VII	70	Added USSGL Account 412250	Bulletin No. 2022-04	2022-01	EDIT	8
VII	70	Deleted USSGL Account 439501	Bulletin No. 2022-04	2022-03	EDIT	8
VII	71	Added USSGL Account 412250	Bulletin No. 2022-04	2022-01	EDIT	8
VII	71	Deleted USSGL Account 439501	Bulletin No. 2022-04	2022-03	EDIT	8
VII	72	Added USSGL Account 412250	Bulletin No. 2022-04	2022-01	EDIT	8
VII	72	Deleted USSGL Account 439501	Bulletin No. 2022-04	2022-03	EDIT	8
VII	73	Added USSGL Account 412250	Bulletin No. 2022-04	2022-01	EDIT	8
VII	73	Deleted USSGL Account 439501	Bulletin No. 2022-04	2022-03	EDIT	8
VII	74	Added SF133 Line 1046	Bulletin No. 2022-04	2022-01	EDIT	1
VII	100	Added USSGL Account 412250	Bulletin No. 2022-04	2022-01	EDIT	8
VII	100	Deleted USSGL Account 439501	Bulletin No. 2022-04	2022-03	EDIT	8
VII	101	Added USSGL Account 412250	Bulletin No. 2022-04	2022-01	EDIT	8
VII	101	Deleted USSGL Account 439501	Bulletin No. 2022-04	2022-03	EDIT	8
VII	102	Added USSGL Account 412250	Bulletin No. 2022-04	2022-01	EDIT	8
VII	102	Deleted USSGL Account 439501	Bulletin No. 2022-04	2022-03	EDIT	8
VII	103	Added USSGL Account 412250	Bulletin No. 2022-04	2022-01	EDIT	8
VII	103	Deleted USSGL Account 439501	Bulletin No. 2022-04	2022-03	EDIT	8
VII	104	Added USSGL Account 412250	Bulletin No. 2022-04	2022-01	EDIT	8
VII	104	Deleted USSGL Account 439501	Bulletin No. 2022-04	2022-03	EDIT	8
VII	105	Added USSGL Account 412250	Bulletin No. 2022-04	2022-01	EDIT	8
VII	105	Deleted USSGL Account 439501	Bulletin No. 2022-04	2022-03	EDIT	8
VII	106	Added USSGL Account 412250	Bulletin No. 2022-04	2022-01	EDIT	8
VII	106	Deleted USSGL Account 439501	Bulletin No. 2022-04	2022-03	EDIT	8
VII	107	Added USSGL Account 412250	Bulletin No. 2022-04	2022-01	EDIT	8
VII	107	Deleted USSGL Account 439501	Bulletin No. 2022-04	2022-03	EDIT	8
VII	118	Added USSGL Account 412250	Bulletin No. 2022-04	2022-01	EDIT	8
VII	118	Deleted USSGL Account 439501	Bulletin No. 2022-04	2022-03	EDIT	8
VII	119	Added USSGL Account 412250	Bulletin No. 2022-04	2022-01	EDIT	8
VII	119	Deleted USSGL Account 439501	Bulletin No. 2022-04	2022-03	EDIT	8
VII	120	Added USSGL Account 412250	Bulletin No. 2022-04	2022-03	EDIT	8
VII	120	Deleted USSGL Account 439501	Bulletin No. 2022-04	2022-01	EDIT	8
VII	121	Added USSGL Account 412250	Bulletin No. 2022-04	2022-01	EDIT	8
VII	121	Deleted USSGL Account 439501	Bulletin No. 2022-04	2022-03	EDIT	8
VII	122	Added USSGL Account 412250	Bulletin No. 2022-04	2022-03	EDIT	8
VII	122	Deleted USSGL Account 439501	Bulletin No. 2022-04 Bulletin No. 2022-04	2022-01	EDIT	8
VII	123	Added USSGL Account 439301 Added USSGL Account 412250	Bulletin No. 2022-04 Bulletin No. 2022-04	2022-03	EDIT	8
VII	123	Deleted USSGL Account 439501	Bulletin No. 2022-04 Bulletin No. 2022-04	2022-01	EDIT	8
VII	134	Added USSGL Account 412250	Bulletin No. 2022-04	2022-01	EDIT	8
VII	134	Deleted USSGL Account 439501	Bulletin No. 2022-04	2022-03	EDIT	8
VII	135	Added USSGL Account 412250	Bulletin No. 2022-04	2022-01	EDIT	8
VII	135	Deleted USSGL Account 439501	Bulletin No. 2022-04	2022-03	EDIT	8
VII	136	Added USSGL Account 412250	Bulletin No. 2022-04	2022-01	EDIT	8
VII	136	Deleted USSGL Account 439501	Bulletin No. 2022-04	2022-03	EDIT	8
VII	137	Added USSGL Account 412250	Bulletin No. 2022-04	2022-01	EDIT	8
VII	137	Deleted USSGL Account 439501	Bulletin No. 2022-04	2022-03	EDIT	8
VII	138	Added USSGL Account 412250	Bulletin No. 2022-04	2022-01	EDIT	8
VII	138	Revised to be a fatal edit	Bulletin No. 2022-04	2022-02	EDIT	17
VII	138	Deleted USSGL Account 439501	Bulletin No. 2022-04	2022-03	EDIT	8

S 4	Itan Channel	Change	Double 4th N.	Effective Reporting Period	USSGL TFM	Additional
Section	Item Changed	Change	Bulletin No.		SECTION	<u>Information</u>
VII	139	Added USSGL Account 412250	Bulletin No. 2022-04	2022-01	EDIT	8
VII	139	Revised to be a fatal edit	Bulletin No. 2022-04	2022-02	EDIT	17
VII	139	Deleted USSGL Account 439501	Bulletin No. 2022-04	2022-03	EDIT	8
VII	148	Revised to be a proposed analytical edit	Bulletin No. 2022-04	2022-02	EDIT	1
VII	149	Revised to be a proposed analytical edit	Bulletin No. 2022-04	2022-02	EDIT	1
VII	156	Added	Bulletin No. 2022-04	2022-02	EDIT	17
Bulletin	No. 2021-20					
Part 1 F	Fiscal 2021					
I	USSGL Chart of Accounts:					
I	412250	Added	Bulletin No. 2021-20	2021-10	COA	8
II	USSGL Accounts and Definitions:					
II	113500	Revised	Bulletin No. 2021-20	2021-10	DEF	7
II	113510	Revised	Bulletin No. 2021-20	2021-10	DEF	7
II	412250	Added	Bulletin No. 2021-20	2021-10	DEF	8
III	USSGL Account Transactions:				+	
III	A122	Revised	Bulletin No. 2021-20	2021-10	TC	1
Ш	A123	Revised	Bulletin No. 2021-20	2021-10	TC	1
III	A195	Revised	Bulletin No. 2021-20	2021-10	TC	8
III	A252	Added	Bulletin No. 2021-20	2021-10	TC	8
Ш	A253	Added	Bulletin No. 2021-20	2021-10	TC	8
III	A474	Revised	Bulletin No. 2021-20	2021-10	TC	1
III	A478	Revised	Bulletin No. 2021-20	2021-10	TC	1
III	A552	Deleted	Bulletin No. 2021-20	2021-10	TC	1
III	A554	Deleted	Bulletin No. 2021-20	2021-10	TC	1
III	B408	Revised	Bulletin No. 2021-20	2021-10	TC	1
III	C143	Revised	Bulletin No. 2021-20	2021-10	TC	8
III	C145	Revised	Bulletin No. 2021-20	2021-10	TC	8
III	C646	Revised	Bulletin No. 2021-20	2021-10	TC	0 1
III	C648	Revised	Bulletin No. 2021-20	2021-10	TC	1
Ш	D102	Revised Revised	Bulletin No. 2021-20	2021-10	TC	1 1
III	D102	Added	Bulletin No. 2021-20	2021-10	TC	1
III	D103	Revised	Bulletin No. 2021-20	2021-10	TC	1 1
III	D110 D120	Revised	Bulletin No. 2021-20	2021-10	TC	1 1
III	D120	Revised	Bulletin No. 2021-20	2021-10	TC	1 1
III	D134 D404	Revised	Bulletin No. 2021-20	2021-10	TC	8
III	D404	Revised	Bulletin No. 2021-20	2021-10	TC	8
III	D618	Revised Revised	Bulletin No. 2021-20	2021-10	TC	1
IV	USSGL Account Attributes:					
1 V		A A A A A A A A A A A A A A A A A A A		+		
13.7		y Account Attribute Definition Report:		+	1	
IV	Definition	D ' 1D' (E	D. H. C. M. 2021 22	2021.10	A D.D.	12
IV		Revised Disaster Emergency Fund Code attribute domain value from "W -	Bulletin No. 2021-20	2021-10	ADR	13
		Disaster/Emergency/Wildfire Suppression" to "W - Emergency PL 117-31"				

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Section	Item Changed	Change	Bulletin No.	Period	SECTION	Information
						
IV	USSGL Proprietary and Bud	dgetary Account Attribute Table:				
IV	Attribute					
IV		Revised Disaster Emergency Fund Code attribute domain value from "W -	Bulletin No. 2021-20	2021-10	ADR	13
		Disaster/Emergency/Wildfire Suppression" to "W - Emergency PL 117-31"				
	USSGL					
IV	123500	Revised Budgetary Proprietary Attribute Domain Value from "B" to "P"	Bulletin No. 2021-20	2021-10	ATT TBL	2
IV	137400	Revised Debit/Credit Indicator Domain Value from "D" to "D/C"	Bulletin No. 2021-20	2021-10	ATT TBL	2
IV	137900	Revised Debit/Credit Indicator Domain Value from "D" to "D/C"	Bulletin No. 2021-20	2021-09	ATT TBL	2
IV	412250	Added	Bulletin No. 2021-20	2021-10	ATT TBL	8
IV	423100	Added Authority Type attribute domain value "S"	Bulletin No. 2021-20	2021-10	ATT TBL	1
V	USSGL Crosswalks to Standa	ard External Reports:				
V	Balance Sheet:	La Dilloma Reportsi				
V	Column					
V	None					
V	Line					
V	Line	Daving Him side	Dullatia Na. 2021-20	2021 10	DC	9
V 3.7	2	Revised line title	Bulletin No. 2021-20	2021-10	BS BS	9
V		Revised line title	Bulletin No. 2021-20			9
V	2.1	Revised line title	Bulletin No. 2021-20	2021-10	BS BS	9
V X7	2.2	Revised line title	Bulletin No. 2021-20	2021-10	BS	
V	12	Revised line title	Bulletin No. 2021-20	2021-10		9
V	3.1	Revised line title	Bulletin No. 2021-20	2021-10	BS BS	9
V	3.2	Revised line title	Bulletin No. 2021-20	2021-10	BS	
V	3.3	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	3.4	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V X 7	3.5	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V V	4.1	Revised line title	Bulletin No. 2021-20 Bulletin No. 2021-20	2021-10	BS	9
V V	4.2	Revised line title Revised line title		2021-10	BS	9
V V	5(old)		Bulletin No. 2021-20	2021-10	BS	9
V		Revised line number from 5 to 6	Bulletin No. 2021-20 Bulletin No. 2021-20	2021-10	BS	9
V V	6(new) 5.1(old)	Revised line number from 5.1 to 5	Bulletin No. 2021-20	2021-10	BS	9
V 17		Revised line full 5.1 to 5 Revised line title		2021-10	BS	9
V	5(new) 5.2(old)	Revised line title Revised line number from 5.2 to 6.1	Bulletin No. 2021-20 Bulletin No. 2021-20	2021-10	BS	9
V V	6.1(new)	Revised line number from 3.2 to 6.1	Bulletin No. 2021-20	2021-10	BS	9
V V	5.3(old)	Revised line title Revised line number from 5.3 to 6.2		2021-10	BS	9
V	6.2(new)	Revised line number from 5.3 to 6.2 Revised line title	Bulletin No. 2021-20 Bulletin No. 2021-20	2021-10	BS	9
V	6.2(new) 6(old)	Revised line title Revised line number from 6 to 7	Bulletin No. 2021-20	2021-10	BS	9
V	7(new)	INCVISED THE HUMBET HOMEOUT	Bulletin No. 2021-20	2021-10	BS	9
V	Title line	Revised header line from "With the public" to also have an optional heading of "Other	Bulletin No. 2021-20	2021-10	BS	9
v	The line	Revised header line from "With the public" to also have an optional heading of "Other than intra-governmental"	Dulletin 180. 2021-20	2021-10	DS	9
V	7(old)	Revised line number from 7 to 8	Bulletin No. 2021-20	2021-10	BS	9
V	8(new)		Bulletin No. 2021-20	2021-10	BS	9
V	8(old)	Revised line number from 8 to 9	Bulletin No. 2021-20	2021-10	BS	9
V	9(new)	Revised line title	Bulletin No. 2021-20	2021-10	BS	9

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V	9(old)	Revised line number from 9 to 10	Bulletin No. 2021-20	2021-10	BS	9
V	10(new)	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	10(old)	Revised line number from 10 to 11	Bulletin No. 2021-20	2021-10	BS	9
V	11(new)		Bulletin No. 2021-20	2021-10	BS	9
V	11(old)	Revised line number from 11 to 12	Bulletin No. 2021-20	2021-10	BS	9
V	12(new)	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	13(new)	Added line	Bulletin No. 2021-20	2021-10	BS	9
V	12(old)	Revised line number from 12 to 14	Bulletin No. 2021-20	2021-10	BS	9
V	14(new)	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	15(new)	Added line	Bulletin No. 2021-20	2021-10	BS	9
V	13(old)	Revised line number from 13 to 16	Bulletin No. 2021-20	2021-10	BS	9
V	16(new)	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	14(old)	Revised line number from 14 to 17	Bulletin No. 2021-20	2021-10	BS	9
V	17(new)	Deleted USSGL account 141000	Bulletin No. 2021-20	2021-10	BS	9
V	15(old)	Revised line number from 15 to 18	Bulletin No. 2021-20	2021-10	BS	9
V	18(new)	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	16(old)	Revised line number from 16 to 19	Bulletin No. 2021-20	2021-10	BS	9
V	19(new)	Tevised into humour from 10 to 17	Bulletin No. 2021-20	2021-10	BS	9
V	17(old)	Revised line number from 17 to 20	Bulletin No. 2021-20	2021-10	BS	9
V	20(new)	Tecrised line number from 17 to 20	Bulletin No. 2021-20	2021-10	BS	9
V	18(old)	Revised line number from 18 to 21	Bulletin No. 2021-20	2021-10	BS	9
V	21(new)	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	19(old)	Revised line number from 19 to 22	Bulletin No. 2021-20	2021-10	BS	9
V	22(new)	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	19.1(old)	Revised line number from 19.1 to 22.1	Bulletin No. 2021-20	2021-10	BS	9
V	22.1(new)	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	19.2(old)	Revised line number from 19.2 to 22.2	Bulletin No. 2021-20	2021-10	BS	9
V	22.2(new)	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	19.3(old)	Revised line number from 19.3 to 22.3	Bulletin No. 2021-20	2021-10	BS	9
V	22.3(new)	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	19.4(old)	Revised line number from 19.4 to 22.4	Bulletin No. 2021-20	2021-10	BS	9
V	22.4(new)	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	20(old)	Revised line number from 20 to 23	Bulletin No. 2021-20	2021-10	BS	9
V	23(new)	Tecvised line number from 20 to 25	Bulletin No. 2021-20	2021-10	BS	9
V	20.1(old)	Revised line number from 20.1 to 23.1	Bulletin No. 2021-20	2021-10	BS	9
V	23.1(new)	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	20.2(old)	Revised line number from 20.2 to 23.2	Bulletin No. 2021-20	2021-10	BS	9
V	23.2(new)	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	21(old)	Revised line number from 21 to 24	Bulletin No. 2021-20	2021-10	BS	9
V	24(new)	Revised line fiding 11 to 24 Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	21.1(old)	Revised line number from 21.1 to 24.1	Bulletin No. 2021-20	2021-10	BS	9
V	24.1(new)	Revised line fiding 21.1 to 24.1 Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	24.1(flew) 21.2(old)	Revised line number from 21.2 to 24.2	Bulletin No. 2021-20	2021-10	BS	9
V	24.2(new)	Revised line fiding 21.2 to 24.2 Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	24.2(new) 22(old)	Revised line title Revised line number from 22 to 26	Bulletin No. 2021-20 Bulletin No. 2021-20	2021-10	BS	9
V X7		Revised file fidilities from 22 to 20		2021-10	BS	9
V X7	26(new)	Davided line much on from 22.1 to 25	Bulletin No. 2021-20	2021-10	BS	9
v	22.1(old) 25(new)	Revised line number from 22.1 to 25 Revised line title	Bulletin No. 2021-20 Bulletin No. 2021-20	2021-10	BS	9

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
V	22.2(old)	Revised line number from 22.2 to 26.1	Bulletin No. 2021-20	2021-10	BS	9
V	26.1(new)	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	22.3(old)	Revised line number from 22.3 to 26.2	Bulletin No. 2021-20	2021-10	BS	9
V	26.2(new)	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	22.4(old)	Revised line number from 22.4 to 26.3	Bulletin No. 2021-20	2021-10	BS	9
V	26.3(new)	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	22.5(old)	Revised line number from 22.5 to 26.4	Bulletin No. 2021-20	2021-10	BS	9
V	26.4(new)	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	23(old)	Revised line number from 23 to 27	Bulletin No. 2021-20	2021-10	BS	9
V	27(new)		Bulletin No. 2021-20	2021-10	BS	9
V	Title line	Revised header line from "With the public" to also have an optional heading of "Other than intra-governmental"	Bulletin No. 2021-20	2021-10	BS	9
V	24(old)	Revised line number form 24 to 28	Bulletin No. 2021-20	2021-10	BS	9
V	28(new)		Bulletin No. 2021-20	2021-10	BS	9
V	25(old)	Revised line number from 25 to 29	Bulletin No. 2021-20	2021-10	BS	9
V	29(new)		Bulletin No. 2021-20	2021-10	BS	9
V	26(old)	Revised line number from 26 to 30	Bulletin No. 2021-20	2021-10	BS	9
V	30(new)	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	27(old)	Revised line number from 27 to 31	Bulletin No. 2021-20	2021-10	BS	9
V	31(new)		Bulletin No. 2021-20	2021-10	BS	9
V	28(old)	Revised line number from 28 to 32	Bulletin No. 2021-20	2021-10	BS	9
V	32(new)		Bulletin No. 2021-20	2021-10	BS	9
V	29(old)	Revised line number from 29 to 33	Bulletin No. 2021-20	2021-10	BS	9
V	33(new)	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	30(old)	Revised line number from 30 to 34	Bulletin No. 2021-20	2021-10	BS	9
V	34(new)	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	31(old)	Revised line number from 31 to 35	Bulletin No. 2021-20	2021-10	BS	9
V	35(new)	Tevibed into homo vitorio vo go	Bulletin No. 2021-20	2021-10	BS	9
V	36(new)	Added new line	Bulletin No. 2021-20	2021-10	BS	9
V	32(old)	Revised line number from 32 to 37	Bulletin No. 2021-20	2021-10	BS	9
V	37(new)	Deleted USSGL accounts 231000 and 232000	Bulletin No. 2021-20	2021-10	BS	9
V	33(old)	Revised line number from 33 to 38	Bulletin No. 2021-20	2021-10	BS	9
V	38(new)	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	34(old)	Revised line number from 34 to 39	Bulletin No. 2021-20	2021-10	BS	9
V	39(new)	Tevilor in minor non y vo y	Bulletin No. 2021-20	2021-10	BS	9
V	35(old)	Revised line number from 35 to 40	Bulletin No. 2021-20	2021-10	BS	9
V	40(new)	Tevised into hallow holl 55 to 10	Bulletin No. 2021-20	2021-10	BS	9
V	36(old)	Revised line number from 36 to 41	Bulletin No. 2021-20	2021-10	BS	9
V	41(new)	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	36.1(old)	Revised line number from 36.1 to 41.1	Bulletin No. 2021-20	2021-10	BS	9
V	41.1(new)	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	36.2(old)	Revised line number from 36.2 to 42.1	Bulletin No. 2021-20	2021-10	BS	9
V	42.1(new)	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	37(old)	Revised line number from 37 to 42	Bulletin No. 2021-20	2021-10	BS	9
V	42(new)	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	37.1(old)	Revised line number from 37.1 to 41.2	Bulletin No. 2021-20	2021-10	BS	9
V	41.2(new)	Revised line fiding 57.1 to 41.2 Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V V	37.2(old)	Revised line number from 37.2 to 42.2	Bulletin No. 2021-20	2021-10	BS	9

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Section	Item Changed	Change	Bulletin No.	Period	<u>SECTION</u>	<u>Information</u>
V	42.2(new)	Revised line title	Bulletin No. 2021-20	2021-10	BS	9
V	38(old)	Revised line number from 38 to 43	Bulletin No. 2021-20	2021-10	BS	9
V	43(new)		Bulletin No. 2021-20	2021-10	BS	9
V	39(old)	Revised line number from 39 to 44	Bulletin No. 2021-20	2021-10	BS	9
V	44(new)		Bulletin No. 2021-20	2021-10	BS	9
V	Statement of Net Cost:					
V	Line					
V	None				SNC	
V	Footnote					
V	None				SNC	
•	rone				BITE	
V	Statement of Changes in Net Pos	sition				
V	Line					
V	2B	Added Footnote 8 to USSGL account 310500	Bulletin No. 2021-20	2021-10	SCNP	19
V	11B	Added Footnote 8 to USSGL accounts 570500 and 740500	Bulletin No. 2021-20	2021-10	SCNP	19
V	Header	Deleted	Bulletin No. 2021-20	2021-10	SCNP	9
V	8	Revised/header title update	Bulletin No. 2021-20	2021-10	SCNP	9
V	9	Added/header title update	Bulletin No. 2021-20	2021-10	SCNP	9
V	Header	Revised	Bulletin No. 2021-20	2021-10	SCNP	9
V	Header	Deleted	Bulletin No. 2021-20	2021-10	SCNP	9
V	20 (old)	Revised line number from 20 to 17	Bulletin No. 2021-20	2021-10	SCNP	9
V	17 (new)		Bulletin No. 2021-20	2021-10	SCNP	9
V	18 (old)	Revised line number from 18 to 20	Bulletin No. 2021-20	2021-10	SCNP	9
V	20(new)		Bulletin No. 2021-20	2021-10	SCNP	9
	Header	Removed	Bulletin No. 2021-20	2021-10	SCNP	9
V	19 (old)	Revised line number from 19 to 18	Bulletin No. 2021-20	2021-10	SCNP	9
V	18 (new)		Bulletin No. 2021-20	2021-10	SCNP	9
V	21 (old)	Revised line number from 21 to 19	Bulletin No. 2021-20	2021-10	SCNP	9
V	19 (new)		Bulletin No. 2021-20	2021-10	SCNP	9
V	22(old)	Revised line number from 22 to 20	Bulletin No. 2021-20	2021-10	SCNP	9
V	20 (new)		Bulletin No. 2021-20	2021-10	SCNP	9
V	23 (old)	Deleted	Bulletin No. 2021-20	2021-10	SCNP	9
V	24(old)	Revised line number from 24 to 21	Bulletin No. 2021-20	2021-10	SCNP	9
V	21(new)		Bulletin No. 2021-20	2021-10	SCNP	9
V	25 (old)	Revised line number from 25 to 22/header title update	Bulletin No. 2021-20	2021-10	SCNP	9
V	22 (new)		Bulletin No. 2021-20	2021-10	SCNP	9
V	26 (old)	Revised line number from 26 to 23/header title update	Bulletin No. 2021-20	2021-10	SCNP	9
V	23 (new)		Bulletin No. 2021-20	2021-10	SCNP	9
V	27 (old)	Revised line number from 27 to 24	Bulletin No. 2021-20	2021-10	SCNP	9
V	24 (new)		Bulletin No. 2021-20	2021-10	SCNP	9
	Footnote					
V	8	Added	Bulletin No. 2021-20	2021-10	SCNP	
•		12000	Dulletin 110. 2021-20	2021 10	25711	
V	Statement of Custodial Activity:			1	1	
•	Line					

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
V Section	7	Added USSGL Account 137400	Bulletin No. 2021-20	2021-10	SCA SCA	8
V	7	Added USSGL Account 137400 Added USSGL Account 137900	Bulletin No. 2021-20	2021-10	SCA	8
V 37	9			2021-10	SCA	8
V	9	Added USSGL Account 137400 Added USSGL Account 137900	Bulletin No. 2021-20 Bulletin No. 2021-20	2021-10	SCA	8
V	9	Added USSGL Account 13/900	Bulletin No. 2021-20	2021-10	SCA	8
V	Footnote					
V	None				SCA	
V	Statement of Budgetary Resor	irces:				
V	Column					
V	None				SBR	
V	Line					
V	1071	Added USSGL account 412250	Bulletin No. 2021-20	2021-10	SBR	8
V	1071	Added USSGL account 423100	Bulletin No. 2021-20	2021-10	SBR	1
V	Footnote					
V	None				SBR	
	rtone				SDR	
V		rt on Budget Execution and Budgetary Resources and Budget Program and Financing Sch	edule			
V	Column				CT 400/C 1 1 1 D	
V	None				SF 133/Schedule P	
V	Line					
V	1010	Added USSGL account 423100	Bulletin No. 2021-20	2021-10	SF 133/Schedule P	1
V	1011	Added USSGL account 423100	Bulletin No. 2021-20	2021-10	SF 133/Schedule P	1
V	1034	Revised line title	Bulletin No. 2021-20	2021-10	SF 133/Schedule P	4
V	1042	Revised line title	Bulletin No. 2021-20	2021-10	SF 133/Schedule P	4
V	1046	Added	Bulletin No. 2021-20	2021-10	SF 133/Schedule P	4
V	1063	Revised line title	Bulletin No. 2021-20	2021-10	SF 133/Schedule P	4
V	1092	Revised line title	Bulletin No. 2021-20	2021-10	SF 133/Schedule P	4
V	1424	Revised line title	Bulletin No. 2021-20	2021-10	SF 133/Schedule P	4
V	1950	Revised the Transitioning Code attribute domain value from "X/K/N" to "X/N" for USSGL accounts 435500, 435600, and 435700	Bulletin No. 2021-20	2021-11	SF 133/Schedule P	1
V	Footnote					
	2 Coulous					
VI	USSGL Crosswalks to Reclass	fied Statements:				
VI	Reclassified Balance Sheet:					
VI	Column					
VI	None				RBS	
VI	Line					
VI	1	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	2	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	2.1	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	2.2	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	3	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
VI	3.1	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	3.2	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	3.3	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	3.4	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	3.5	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	4	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	4.1	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	4.2	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	5(old)	Revised line number from 5 to 6	Bulletin No. 2021-20	2021-10	RBS	9
VI	6(new)		Bulletin No. 2021-20	2021-10	RBS	9
VI	5.1(old)	Revised line number from 5.1 to 5	Bulletin No. 2021-20	2021-10	RBS	9
VI	5(new)	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	5.2(old)	Revised line number from 5.2 to 6.1	Bulletin No. 2021-20	2021-10	RBS	9
VI	6.1(new)	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	5.3(old)	Revised line number from 5.3 to 6.2	Bulletin No. 2021-20	2021-10	RBS	9
VI	6.2(new)	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	6(old)	Revised line number from 6 to 7	Bulletin No. 2021-20	2021-10	RBS	9
VI	7(new)		Bulletin No. 2021-20	2021-10	RBS	9
VI	Title line	Revised header line from "With the public" to also have an optional heading of "Other than intra-governmental"	Bulletin No. 2021-20	2021-10	RBS	9
VI	7(old)	Revised line number from 7 to 8	Bulletin No. 2021-20	2021-10	RBS	9
VI	8(new)		Bulletin No. 2021-20	2021-10	RBS	9
VI	8(old)	Revised line number from 8 to 9	Bulletin No. 2021-20	2021-10	RBS	9
VI	9(new)	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	9(old)	Revised line number from 9 to 10	Bulletin No. 2021-20	2021-10	RBS	9
VI	10(new)	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	10(old)	Revised line number from 10 to 11	Bulletin No. 2021-20	2021-10	RBS	9
VI	11(new)		Bulletin No. 2021-20	2021-10	RBS	9
VI	11(old)	Revised line number from 11 to 12	Bulletin No. 2021-20	2021-10	RBS	9
VI	12(new)	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	13(new)	Added line	Bulletin No. 2021-20	2021-10	RBS	9
VI	12(old)	Revised line number from 12 to 14	Bulletin No. 2021-20	2021-10	RBS	9
VI	14(new)	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	15(new)	Added line	Bulletin No. 2021-20	2021-10	RBS	9
VI	13(old)	Revised line number from 13 to 16	Bulletin No. 2021-20	2021-10	RBS	9
VI	16(new)	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	14(old)	Revised line number from 14 to 17	Bulletin No. 2021-20	2021-10	RBS	9
VI	17(new)	Deleted USSGL account 141000	Bulletin No. 2021-20	2021-10	RBS	9
VI	15(old)	Revised line number from 15 to 18	Bulletin No. 2021-20	2021-10	RBS	9
VI	18(new)	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	16(old)	Revised line number from 16 to 19	Bulletin No. 2021-20	2021-10	RBS	9
VI	19(new)		Bulletin No. 2021-20	2021-10	RBS	9
VI	17(old)	Revised line number from 17 to 20	Bulletin No. 2021-20	2021-10	RBS	9
VI	20(new)		Bulletin No. 2021-20	2021-10	RBS	9
VI	18(old)	Revised line number from 18 to 21	Bulletin No. 2021-20	2021-10	RBS	9
VI	21(new)	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	19(old)	Revised line number from 19 to 22	Bulletin No. 2021-20	2021-10	RBS	9

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
VI	22(new)	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	19.1(old)	Revised line number from 19.1 to 22.1	Bulletin No. 2021-20	2021-10	RBS	9
VI	22.1(new)	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	19.2(old)	Revised line number from 19.2 to 22.2	Bulletin No. 2021-20	2021-10	RBS	9
VI	22.2(new)	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	19.3(old)	Revised line number from 19.3 to 22.3	Bulletin No. 2021-20	2021-10	RBS	9
VI	22.3(new)	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	19.4(old)	Revised line number from 19.4 to 22.4	Bulletin No. 2021-20	2021-10	RBS	9
VI	22.4(new)	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	20(old)	Revised line number from 20 to 23	Bulletin No. 2021-20	2021-10	RBS	9
VI	23(new)	Revised file fidiliber from 20 to 23	Bulletin No. 2021-20	2021-10	RBS	9
VI	20.1(old)	Revised line number from 20.1 to 23.1	Bulletin No. 2021-20	2021-10	RBS	9
VI	23.1(new)	Revised line number from 20.1 to 23.1 Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	20.2(old)	Revised line title Revised line number from 20.2 to 23.2		2021-10	RBS	9
VI	23.2(new)	Revised line number from 20.2 to 23.2 Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
	- /		Bulletin No. 2021-20			9
VI	21(old)	Revised line number from 21 to 24	Bulletin No. 2021-20	2021-10	RBS	9
VI	24(new)	Revised line title	Bulletin No. 2021-20	2021-10	RBS	
VI	21.1(old)	Revised line number from 21.1 to 24.1	Bulletin No. 2021-20	2021-10	RBS	9
VI	24.1(new)	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	21.2(old)	Revised line number from 21.2 to 24.2	Bulletin No. 2021-20	2021-10	RBS	9
VI	24.2(new)	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	22(old)	Revised line number from 22 to 26	Bulletin No. 2021-20	2021-10	RBS	9
VI	26(new)		Bulletin No. 2021-20	2021-10	RBS	9
VI	22.1(old)	Revised line number from 22.1 to 25	Bulletin No. 2021-20	2021-10	RBS	9
VI	25(new)	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	22.2(old)	Revised line number from 22.2 to 26.1	Bulletin No. 2021-20	2021-10	RBS	9
VI	26.1(new)	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	22.3(old)	Revised line number from 22.3 to 26.2	Bulletin No. 2021-20	2021-10	RBS	9
VI	26.2(new)	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	22.4(old)	Revised line number from 22.4 to 26.3	Bulletin No. 2021-20	2021-10	RBS	9
VI	26.3(new)	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	22.5(old)	Revised line number from 22.5 to 26.4	Bulletin No. 2021-20	2021-10	RBS	9
VI	26.4(new)	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	23(old)	Revised line number from 23 to 27	Bulletin No. 2021-20	2021-10	RBS	9
VI	27(new)		Bulletin No. 2021-20	2021-10	RBS	9
VI	Title line	Revised header line from "With the public" to also have an optional heading of "Other than intra-governmental"	Bulletin No. 2021-20	2021-10	RBS	9
VI	24(old)	Revised line number form 24 to 28	Bulletin No. 2021-20	2021-10	RBS	9
VI	28(new)		Bulletin No. 2021-20	2021-10	RBS	9
VI	25(old)	Revised line number from 25 to 29	Bulletin No. 2021-20	2021-10	RBS	9
VI	29(new)	Terrore in anior none by to by	Bulletin No. 2021-20	2021-10	RBS	9
VI	26(old)	Revised line number from 26 to 30	Bulletin No. 2021-20	2021-10	RBS	9
VI	30(new)	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	27(old)	Revised line number from 27 to 31	Bulletin No. 2021-20	2021-10	RBS	9
VI	31(new)	Terrora file fluitori front 27 to 31	Bulletin No. 2021-20	2021-10	RBS	9
VI	28(old)	Revised line number from 28 to 32	Bulletin No. 2021-20	2021-10	RBS	9
VI	32(new)	Revised fille Hullioet Hour 20 to 32	Bulletin No. 2021-20	2021-10	RBS	9
VI	29(old)	Revised line number from 29 to 33	Bulletin No. 2021-20	2021-10	RBS	9

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Section	Item Changed	Change	Bulletin No.	Period	SECTION	Information
VI	33(new)	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	30(old)	Revised line number from 30 to 34	Bulletin No. 2021-20	2021-10	RBS	9
VI	34(new)	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	31(old)	Revised line number from 31 to 35	Bulletin No. 2021-20	2021-10	RBS	9
VI	35(new)		Bulletin No. 2021-20	2021-10	RBS	9
VI	36(new)	Added new line	Bulletin No. 2021-20	2021-10	RBS	9
VI	32(old)	Revised line number from 32 to 37	Bulletin No. 2021-20	2021-10	RBS	9
VI	37(new)	Deleted USSGL accounts 231000 and 232000	Bulletin No. 2021-20	2021-10	RBS	9
VI	33(old)	Revised line number from 33 to 38	Bulletin No. 2021-20	2021-10	RBS	9
VI VI	38(new) 34(old)	Revised line title Revised line number from 34 to 39	Bulletin No. 2021-20 Bulletin No. 2021-20	2021-10 2021-10	RBS RBS	9
VI	39(new)	Revised line number from 34 to 39	Bulletin No. 2021-20	2021-10	RBS	9
VI	35(old)	Revised line number from 35 to 40		2021-10	RBS	9
		Revised line number from 35 to 40	Bulletin No. 2021-20 Bulletin No. 2021-20	2021-10	RBS	9
VI VI	40(new) 36(old)	D' 11' 1 C 2C + 41		2021-10	RBS	9
		Revised line number from 36 to 41	Bulletin No. 2021-20		RBS	9
VI VI	41(new)	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
	36.1(old)	Revised line number from 36.1 to 41.1	Bulletin No. 2021-20	2021-10		9
VI	41.1(new)	Revised line title	Bulletin No. 2021-20	2021-10	RBS	
VI	36.2(old)	Revised line number from 36.2 to 42.1	Bulletin No. 2021-20	2021-10	RBS	9
VI	42.1(new)	Revised line title	Bulletin No. 2021-20	2021-10	RBS	9
VI	37(old)	Revised line number from 37 to 42	Bulletin No. 2021-20	2021-10	RBS	9
VI	42(new)	Revised line title Revised line number from 37.1 to 41.2	Bulletin No. 2021-20	2021-10	RBS RBS	9
VI VI	37.1(old) 41.2(new)	Revised line title	Bulletin No. 2021-20 Bulletin No. 2021-20	2021-10	RBS	9
VI		Revised line number from 37.2 to 42.2		2021-10	RBS	9
VI	37.2(old) 42.2(new)	Revised line title	Bulletin No. 2021-20 Bulletin No. 2021-20	2021-10	RBS	9
VI	38(old)	Revised line number from 38 to 43	Bulletin No. 2021-20 Bulletin No. 2021-20	2021-10	RBS	9
VI	43(new)	Revised line number from 38 to 43	Bulletin No. 2021-20	2021-10	RBS	9
VI	39(old)	Revised line number from 39 to 44	Bulletin No. 2021-20 Bulletin No. 2021-20	2021-10	RBS	9
VI	44(new)	Revised line number from 39 to 44	Bulletin No. 2021-20	2021-10	RBS	9
v I	TT(IICW)		Bulletin No. 2021-20	2021-10	KDS	9
VI	Footnote			1		
VI	None				RBS	
VI	Reclassified Statement of Net Cos	ıt:				
VI	Line				1	
VI	12.11	Deleted	Bulletin No. 2021-20	2021-10	RSNC	2
VI	13	Revised calculation description to remove line 12.11	Bulletin No. 2021-20	2021-10	RSNC	2

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Section	Item Changed	Change	Bulletin No.	Period	SECTION	Information
VI	Footnote					
VI	None				RSNC	
VI	Reclassified Statement of Oper	ations and Changes in Net Position				
VI	Line					
VI	2.3	Added Footnote 9 to USSGL account 740500	Bulletin No. 2021-20	2021-10	RSOCNP	19
VI	3.3	Added Footnote 9 to USSGL account 740500	Bulletin No. 2021-20	2021-10	RSOCNP	19
VI	3.4	Added Footnote 9 to USSGL account 310500	Bulletin No. 2021-20	2021-10	RSOCNP	19
VI	3.5	Added Footnote 9 to USSGL account 570500	Bulletin No. 2021-20	2021-10	RSOCNP	19
VI	7	Revised title	Bulletin No. 2021-20	2021-10	RSOCNP	9
VI	7.14	Revised title	Bulletin No. 2021-20	2021-10	RSOCNP	9
VI	7.20 (old)	Deleted	Bulletin No. 2021-20	2021-10	RSOCNP	9
VI	8	Deleted	Bulletin No. 2021-20	2021-10	RSOCNP	9
VI	8.1 (old)	Revised line number 8.1 to 7.20	Bulletin No. 2021-20	2021-10	RSOCNP	9
VI	7.20 (new)		Bulletin No. 2021-20	2021-10	RSOCNP	9
VI	8.2 (old)	Revised line number 8.2 to 7.21	Bulletin No. 2021-20	2021-10	RSOCNP	9
VI	7.21 (new)		Bulletin No. 2021-20	2021-10	RSOCNP	9
VI	8.3 (old)	Revised line number 8.3 to 7.22	Bulletin No. 2021-20	2021-10	RSOCNP	9
VI	7.22 (new)		Bulletin No. 2021-20	2021-10	RSOCNP	9
VI	8.4 (old)	Revised line number 8.4 to 7.23	Bulletin No. 2021-20	2021-10	RSOCNP	9
VI	7.23		Bulletin No. 2021-20	2021-10	RSOCNP	9
VI	8.5 (old)	Revised line number 8.5 to 7.24	Bulletin No. 2021-20	2021-10	RSOCNP	9
VI	7.24		Bulletin No. 2021-20	2021-10	RSOCNP	9
VI	8.6 (old)	Revised line number 8.6 to 7.25	Bulletin No. 2021-20	2021-10	RSOCNP	9
VI	7.25 (new)		Bulletin No. 2021-20	2021-10	RSOCNP	9
VI	8.7 (old)	Revised line number 8.7 to 7.26	Bulletin No. 2021-20	2021-10	RSOCNP	9
VI	7.26 (new)		Bulletin No. 2021-20	2021-10	RSOCNP	9
VI	8.8 (old)	Revised line number 8.8 to 7.27	Bulletin No. 2021-20	2021-10	RSOCNP	9
VI	7.27 (new)		Bulletin No. 2021-20	2021-10	RSOCNP	9
VI	8.9 (old)	Revised line number 8.9 to 7.28	Bulletin No. 2021-20	2021-10	RSOCNP	9
VI	7.28 (new)		Bulletin No. 2021-20	2021-10	RSOCNP	9
VI	8.10 (old)	Revised line number 8.10 to 7.29	Bulletin No. 2021-20	2021-10	RSOCNP	9
VI	7.29 (new)		Bulletin No. 2021-20	2021-10	RSOCNP	9
VI	8.11 (old)	Revised line number 8.11 to 7.30	Bulletin No. 2021-20	2021-10	RSOCNP	9
VI	7.30 (new)		Bulletin No. 2021-20	2021-10	RSOCNP	9
VI	9 (old)	Revised line number 9 to 8	Bulletin No. 2021-20	2021-10	RSOCNP	9
VI	8 (new)		Bulletin No. 2021-20	2021-10	RSOCNP	9
VI	10 (old)	Revised line 10 to line 9	Bulletin No. 2021-20	2021-10	RSOCNP	9
VI	9 (new)		Bulletin No. 2021-20	2021-10	RSOCNP	9
VI	Footnote					
V	9	Added	Bulletin No. 2021-20	2021-10	RSOCNP	19
VII	Validations and Edits					
VII	Validations					
	Validation Number					
VII	20	Revised	Bulletin No. 2021-20	2021-11	VAL	15
VII	32E	Added pass exception for TAS 089 2018 2023 0228	Bulletin No. 2021-20	2021-08	VAL	6

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VII	32E	Added pass exception for TAS 020 X 1892	Bulletin No. 2021-20	2021-09	VAL	6
VII	46E	Revised exception format	Bulletin No. 2021-20	2021-07	VAL	6
VII	69E	Added pass exception for TAS 036 X 5287 with USSGL account 411900	Bulletin No. 2021-20	2021-08	VAL	6
VII	71E	Added pass exception for TAS 050 X 5267 with 053GL account 411500	Bulletin No. 2021-20	2021-09	VAL	6
VII	90	Revised	Bulletin No. 2021-20	2021-07	VAL	15
VII	90E	Added pass exception for Fund Family 036 5287 with Disaster Emergency Fund Code domain value "V"	Bulletin No. 2021-20	2021-08	VAL	6
VII	90E	Added pass exception for Fund Family 012 1600 with Disaster Emergency Fund Code domain value "V"	Bulletin No. 2021-20	2021-10	VAL	6
VII	90E	Deleted	Bulletin No. 2021-20	2021-11	VAL	15
VII	99E	Added pass exceptions for TAS 019 011 2016 2017 1032 and 019 011 2016 2021 1032 with USSGL account 419100	Bulletin No. 2021-20	2021-09	VAL	6
VII	99E	Added pass exceptions for TAS 014 X 1109 with USSGL account 438400	Bulletin No. 2021-20	2021-10	VAL	6
VII	111E	Added pass exception for Fund Family 028 8704 with USSGL account 427700	Bulletin No. 2021-20	2021-08	VAL	6
VII	111E	Added pass exceptions for TAS 019 011 2016 2017 1032 and 019 011 2016 2021 1032 with USSGL account 419100	Bulletin No. 2021-20	2021-09	VAL	6
VII	111E	Added pass exceptions for TAS 014 X 1109 with USSGL account 438400	Bulletin No. 2021-20	2021-10	VAL	6
VII	118	Added USSGL account 113500; Revised name, description, and error message	Bulletin No. 2021-20	2021-10	VAL	7
VII	118E	Added pass exception for TAS 086 X 6501 001; Revised name and description	Bulletin No. 2021-20	2021-10	VAL	7
VII	122E	Added multiple pass exceptions	Bulletin No. 2021-20	2021-08	VAL	6
VII	122E	Added multiple pass exceptions; Revised exception format	Bulletin No. 2021-20	2021-10	VAL	6
VII	123	Added	Bulletin No. 2021-20	2021-08	VAL	15
VII	Edits					
X / I I	Edit Number	A 11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	D 11 41 NJ 2021 20	2021 11	EDIT	0
VII	37	Added USSGL account 417590	Bulletin No. 2021-20	2021-11	EDIT	8
VII	38	Added USSGL account 423100; Revised Description	Bulletin No. 2021-20	2021-11	EDIT	8
VII	43	Revised line numbers	Bulletin No. 2021-20	2021-10	EDIT	9
VII	44	Added Reclassfied Balance Sheet lines 13, 15, and 36; Revised line numbers	Bulletin No. 2021-20	2021-10	EDIT	9
VII	150	Deleted	Bulletin No. 2021-20	2021-10	EDIT	1
VII	153	Deleted	Bulletin No. 2021-20	2021-10	EDIT	1
Bulletin	No. 2021-20					
Part 2 F	iscal 2022					
I	USSGL Chart of Accounts:					
I	412250	Added	Bulletin No. 2021-20	2022-01	COA	8
II	USSGL Accounts and Definition					
II	113500	Revised	Bulletin No. 2021-20	2022-01	DEF	7
II	113510	Revised	Bulletin No. 2021-20	2022-01	DEF	7
II	412250	Added	Bulletin No. 2021-20	2022-01	DEF	8
III	USSGL Account Transactions:					
III	A122	Revised	Bulletin No. 2021-20	2022-01	TC	1
III	A123	Revised	Bulletin No. 2021-20	2022-01	TC	1
III	A195	Revised	Bulletin No. 2021-20	2022-01	TC	8

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Section	Itom Changed	Change	Bulletin No.	Reporting Period	USSGL TFM SECTION	Additional Information
	Item Changed				TC	
III	A252 A253	Added Added	Bulletin No. 2021-20 Bulletin No. 2021-20	2022-01 2022-01	TC	8
III						8
III	A474	Revised	Bulletin No. 2021-20	2022-01	TC TC	1 1
III	A478	Revised	Bulletin No. 2021-20	2022-01		l
III	A552	Deleted	Bulletin No. 2021-20	2022-01	TC	1
III	A554	Deleted	Bulletin No. 2021-20	2022-01	TC	1
III	B408	Revised	Bulletin No. 2021-20	2022-01	TC	1
III	C143	Added	Bulletin No. 2021-20	2022-01	TC	8
III	C146	Added	Bulletin No. 2021-20	2022-01	TC	8
III	D102	Revised	Bulletin No. 2021-20	2022-01	TC	1
III	D103	Added	Bulletin No. 2021-20	2022-01	TC	1
III	D110	Revised	Bulletin No. 2021-20	2022-01	TC	1
III	D120	Revised	Bulletin No. 2021-20	2022-01	TC	1
III	D134	Revised	Bulletin No. 2021-20	2022-01	TC	1
III	D404	Added	Bulletin No. 2021-20	2022-01	TC	8
III	D406	Added	Bulletin No. 2021-20	2022-01	TC	8
III	D618	Revised	Bulletin No. 2021-20	2022-01	TC	1
	USSGL Account Attributes:					
		etary Account Attribute Definition Report:				
IV	Definition	etary Account Attribute Demintion Report.				
IV	Definition	Revised Disaster Emergency Fund Code attribute domain value from "W	7 - Bulletin No. 2021-20	2022-01	ADR	13
1 V		Disaster/Emergency/Wildfire Suppression" to "W - Emergency PL 117-3		2022-01	ADK	13
		Disaster/Emergency/wildlife Suppression to w - Emergency PL 117-3	01"	+		
	USSCI D	A		+		
IV	Attribute	etary Account Attribute Table:		+		
IV	Altribute	D - 1 1 D' - 4 E - E - 1 C 1 - 4 'l - 4 1 - 1 - 1 - 6 - 100	7 - Bulletin No. 2021-20	2022-01	ADR	13
IV		Revised Disaster Emergency Fund Code attribute domain value from "W		2022-01	ADK	13
		Disaster/Emergency/Wildfire Suppression" to "W - Emergency PL 117-3	31"	+		
	USSGL					
IV	123500	Revised Budgetary Proprietary Attribute Domain Value from "B" to "P"	Bulletin No. 2021-20	2022-01	ATT TBL	2
IV	137400	Revised Debit/Credit Indicator Domain Value from "D" to "D/C"	Bulletin No. 2021-20	2022-01	ATT TBL	2
IV	137900	Revised Debit/Credit Indicator Domain Value from "D" to "D/C"	Bulletin No. 2021-20	2022-01	ATT TBL	2
IV	412250	Added	Bulletin No. 2021-20	2022-01	ATT TBL	8
IV	413810	Added Authority Type attribute domain value "P"	Bulletin No. 2021-20	2022-01	ATT TBL	1
IV	423100	Added Authority Type attribute domain value "F" Added Authority Type attribute domain value "S"	Bulletin No. 2021-20	2022-01	ATT TBL	1
IV	439502	Revised Authority Type attribute domain from "P/S" to "D/P/R/S" and F		2022-01	ATT TBL	1
1 V	439302	attribute domain value from "EG/EP/ER/ES/ET" to "EG/EP/ER/ES/ET/I		2022-01	ATTIBL	1
IV	439703	Added Prior Year attribute domain value "X"	Bulletin No. 2021-20	2022-01	ATT TBL	1
IV	449000	Revised Debit/Credit attribute domain value from "D/C" to "C"	Bulletin No. 2021-20	2022-01	ATT TBL	1
	USSGL Crosswalks to Standard					
V	Balance Sheet:			+	1	
V	Column			+		
V	None			+	BS	
v	NOILE			+	DO	
17	Lina			+		
v v	Line 1	Danisa d lina 441a	D., 11 . 2 . 31 . 2021 20	2022-01	BS	9
v	1	Revised line title	Bulletin No. 2021-20	ZUZZ - U1	Sal	9

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V	2	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	2.1	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	2.2	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	3	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	3.1	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	3.2	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	3.3	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	3.4	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	3.5	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	4	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	4.1	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	4.2	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	5(old)	Revised line number from 5 to 6	Bulletin No. 2021-20	2022-01	BS	9
V	6(new)	Revised line number from 5 to 0	Bulletin No. 2021-20	2022-01	BS	9
V	5.1(old)	Revised line number from 5.1 to 5	Bulletin No. 2021-20	2022-01	BS	9
V V	5.1(old) 5(new)	Revised line fiding 5.1 to 5	Bulletin No. 2021-20	2022-01	BS	9
V V	5.2(old)	Revised line number from 5.2 to 6.1	Bulletin No. 2021-20	2022-01	BS	9
V V	6.1(new)	Revised line fiding 5.2 to 6.1	Bulletin No. 2021-20	2022-01	BS	9
V V	5.3(old)	Revised line number from 5.3 to 6.2	Bulletin No. 2021-20	2022-01	BS	9
V	6.2(new)			2022-01	BS	9
V V	6(old)	Revised line title Revised line number from 6 to 7	Bulletin No. 2021-20 Bulletin No. 2021-20		BS	9
V		Revised line number from 6 to /		2022-01	BS	9
•	7(new)	D : 11 1 1 C 1004	Bulletin No. 2021-20	2022-01	BS	9
V	Title line	Revised header line from "With the public" to also have an optional heading of "Other than intra-governmental"	Bulletin No. 2021-20	2022-01		
V	7(old)	Revised line number from 7 to 8	Bulletin No. 2021-20	2022-01	BS	9
V	8(new)		Bulletin No. 2021-20	2022-01	BS	9
V	8(old)	Revised line number from 8 to 9	Bulletin No. 2021-20	2022-01	BS	9
V	9(new)	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	9(old)	Revised line number from 9 to 10	Bulletin No. 2021-20	2022-01	BS	9
V	10(new)	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	10(old)	Revised line number from 10 to 11	Bulletin No. 2021-20	2022-01	BS	9
V	11(new)		Bulletin No. 2021-20	2022-01	BS	9
V	11(old)	Revised line number from 11 to 12	Bulletin No. 2021-20	2022-01	BS	9
V	12(new)	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	13(new)	Added line	Bulletin No. 2021-20	2022-01	BS	9
V	12(old)	Revised line number from 12 to 14	Bulletin No. 2021-20	2022-01	BS	9
V	14(new)	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	15(new)	Added line	Bulletin No. 2021-20	2022-01	BS	9
V	13(old)	Revised line number from 13 to 16	Bulletin No. 2021-20	2022-01	BS	9
V	16(new)	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	14(old)	Revised line number from 14 to 17	Bulletin No. 2021-20	2022-01	BS	9
V	17(new)	Deleted USSGL account 141000	Bulletin No. 2021-20	2022-01	BS	9
V	15(old)	Revised line number from 15 to 18	Bulletin No. 2021-20	2022-01	BS	9
V	18(new)	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	16(old)	Revised line number from 16 to 19	Bulletin No. 2021-20	2022-01	BS	9
V	19(new)		Bulletin No. 2021-20	2022-01	BS	9
V	17(old)	Revised line number from 17 to 20	Bulletin No. 2021-20	2022-01	BS	9
· · · · · · · · · · · · · · · · · · ·	20(new)	Action line number from 17 to 20	Bulletin No. 2021-20	2022-01	BS	9

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V	18(old)	Revised line number from 18 to 21	Bulletin No. 2021-20	2022-01	BS	9
V	21(new)	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	19(old)	Revised line number from 19 to 22	Bulletin No. 2021-20	2022-01	BS	9
V	22(new)	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	19.1(old)	Revised line number from 19.1 to 22.1	Bulletin No. 2021-20	2022-01	BS	9
V	22.1(new)	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	19.2(old)	Revised line number from 19.2 to 22.2	Bulletin No. 2021-20	2022-01	BS	9
V	22.2(new)	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	19.3(old)	Revised line number from 19.3 to 22.3	Bulletin No. 2021-20	2022-01	BS	9
V	22.3(new)	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	19.4(old)	Revised line number from 19.4 to 22.4	Bulletin No. 2021-20	2022-01	BS	9
V	22.4(new)	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	20(old)	Revised line number from 20 to 23	Bulletin No. 2021-20	2022-01	BS	9
V	23(new)	TO VIDER THE TWINGST FOR 20 TO 20	Bulletin No. 2021-20	2022-01	BS	9
V	20.1(old)	Revised line number from 20.1 to 23.1	Bulletin No. 2021-20	2022-01	BS	9
V	23.1(new)	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	20.2(old)	Revised line number from 20.2 to 23.2	Bulletin No. 2021-20	2022-01	BS	9
V	23.2(new)	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	21(old)	Revised line number from 21 to 24	Bulletin No. 2021-20	2022-01	BS	9
V	24(new)	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	21.1(old)	Revised line number from 21.1 to 24.1	Bulletin No. 2021-20	2022-01	BS	9
V	24.1(new)	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	21.2(old)	Revised line number from 21.2 to 24.2	Bulletin No. 2021-20	2022-01	BS	9
V	24.2(new)	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	22(old)	Revised line number from 22 to 26	Bulletin No. 2021-20	2022-01	BS	9
V	26(new)	100 local line hamoer from 22 to 20	Bulletin No. 2021-20	2022-01	BS	9
V	22.1(old)	Revised line number from 22.1 to 25	Bulletin No. 2021-20	2022-01	BS	9
V	25(new)	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	22.2(old)	Revised line number from 22.2 to 26.1	Bulletin No. 2021-20	2022-01	BS	9
V	26.1(new)	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	22.3(old)	Revised line number from 22.3 to 26.2	Bulletin No. 2021-20	2022-01	BS	9
V	26.2(new)	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	22.4(old)	Revised line number from 22.4 to 26.3	Bulletin No. 2021-20	2022-01	BS	9
V	26.3(new)	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	22.5(old)	Revised line number from 22.5 to 26.4	Bulletin No. 2021-20	2022-01	BS	9
V	26.4(new)	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	23(old)	Revised line number from 23 to 27	Bulletin No. 2021-20	2022-01	BS	9
V	27(new)	Terriore memori nemala vola	Bulletin No. 2021-20	2022-01	BS	9
V	Title line	Revised header line from "With the public" to also have an optional heading of "Other than intra-governmental"	Bulletin No. 2021-20	2022-01	BS	9
V	24(old)	Revised line number form 24 to 28	Bulletin No. 2021-20	2022-01	BS	9
V	28(new)		Bulletin No. 2021-20	2022-01	BS	9
V	25(old)	Revised line number from 25 to 29	Bulletin No. 2021-20	2022-01	BS	9
V	29(new)		Bulletin No. 2021-20	2022-01	BS	9
V	26(old)	Revised line number from 26 to 30	Bulletin No. 2021-20	2022-01	BS	9
V	30(new)	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	27(old)	Revised line number from 27 to 31	Bulletin No. 2021-20	2022-01	BS	9
V	31(new)		Bulletin No. 2021-20	2022-01	BS	9

S 4°	Item Channel	Character	Dallada Na	Effective Reporting	USSGL TFM	Additional
Section	Item Changed	<u>Change</u>	Bulletin No.	Period 2002	SECTION DG	<u>Information</u>
V	28(old)	Revised line number from 28 to 32	Bulletin No. 2021-20	2022-01	BS	9
V	32(new)		Bulletin No. 2021-20	2022-01	BS	9
V	29(old)	Revised line number from 29 to 33	Bulletin No. 2021-20	2022-01	BS	9
V	33(new)	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	30(old)	Revised line number from 30 to 34	Bulletin No. 2021-20	2022-01	BS	9
V	34(new)	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	31(old)	Revised line number from 31 to 35	Bulletin No. 2021-20	2022-01	BS	9
V	35(new)		Bulletin No. 2021-20	2022-01	BS	9
V	36(new)	Added new line	Bulletin No. 2021-20	2022-01	BS	9
V	32(old)	Revised line number from 32 to 37	Bulletin No. 2021-20	2022-01	BS	9
V	37(new)	Deleted USSGL accounts 231000 and 232000	Bulletin No. 2021-20	2022-01	BS	9
V	33(old)	Revised line number from 33 to 38	Bulletin No. 2021-20	2022-01	BS	9
V	38(new)	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	34(old)	Revised line number from 34 to 39	Bulletin No. 2021-20	2022-01	BS	9
V	39(new)		Bulletin No. 2021-20	2022-01	BS	9
V	35(old)	Revised line number from 35 to 40	Bulletin No. 2021-20	2022-01	BS	9
V	40(new)		Bulletin No. 2021-20	2022-01	BS	9
V	36(old)	Revised line number from 36 to 41	Bulletin No. 2021-20	2022-01	BS	9
V	41(new)	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	36.1(old)	Revised line number from 36.1 to 41.1	Bulletin No. 2021-20	2022-01	BS	9
V	41.1(new)	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	36.2(old)	Revised line number from 36.2 to 42.1	Bulletin No. 2021-20	2022-01	BS	9
V	42.1(new)	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	37(old)	Revised line number from 37 to 42	Bulletin No. 2021-20	2022-01	BS	9
V	42(new)	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	37.1(old)	Revised line number from 37.1 to 41.2	Bulletin No. 2021-20	2022-01	BS	9
V	41.2(new)	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	37.2(old)	Revised line number from 37.2 to 42.2	Bulletin No. 2021-20	2022-01	BS	9
V	42.2(new)	Revised line title	Bulletin No. 2021-20	2022-01	BS	9
V	38(old)	Revised line number from 38 to 43	Bulletin No. 2021-20	2022-01	BS	9
V	43(new)	Revised file humber from 50 to 45	Bulletin No. 2021-20	2022-01	BS	9
V	39(old)	Revised line number from 39 to 44	Bulletin No. 2021-20	2022-01	BS	9
V	44(new)	Revised fine hamber from 57 to 44	Bulletin No. 2021-20	2022-01	BS	9
<u>v</u>	44(IICW)		Bulletiii 140. 2021-20	2022-01	BS	9
* 7	<u>Footnote</u>				D.G.	
V	None		+	_	BS	
	Statement of Net Cost:					
V	Column					
V	None				SNC	
	Line		+			
V	None			+	SNC	
	Footnote					
V	None				SNC	
	Statement of Changes in Net Po	osition:				

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
V	Line	<u>-</u> -				
V	2B	Added Footnote 8 to USSGL account 310500	Bulletin No. 2021-20	2022-01	SCNP	19
V	11B	Added Footnote 8 to USSGL accounts 570500 and 740500	Bulletin No. 2021-20	2022-01	SCNP	19
V	Header	Deleted	Bulletin No. 2021-20	2022-01	SCNP	9
V	8	Revised/header title update	Bulletin No. 2021-20	2022-01	SCNP	9
V	9	Added/header title update	Bulletin No. 2021-20	2022-01	SCNP	9
V	Header	Revised	Bulletin No. 2021-20	2022-01	SCNP	9
V	Header	Deleted	Bulletin No. 2021-20	2022-01	SCNP	9
V	20 (old)	Revised line number from 20 to 17	Bulletin No. 2021-20	2022-01	SCNP	9
V	17 (new)	revised life fidilities from 20 to 17	Bulletin No. 2021-20	2022-01	SCNP	9
V	18 (old)	Revised line number from 18 to 20	Bulletin No. 2021-20	2022-01	SCNP	9
V	20(new)	Tet ibed into number nom 10 to 20	Bulletin No. 2021-20	2022-01	SCNP	9
	Header	Removed	Bulletin No. 2021-20	2022-01	SCNP	9
V	19 (old)	Revised line number from 19 to 18	Bulletin No. 2021-20	2022-01	SCNP	9
V	18 (new)	Revised line number from 17 to 10	Bulletin No. 2021-20	2022-01	SCNP	9
V	21 (old)	Revised line number from 21 to 19	Bulletin No. 2021-20	2022-01	SCNP	9
V	19 (new)	Revised fine number from 21 to 17	Bulletin No. 2021-20	2022-01	SCNP	9
V	22(old)	Revised line number from 22 to 20	Bulletin No. 2021-20	2022-01	SCNP	9
V	20 (new)	Revised line number from 22 to 20	Bulletin No. 2021-20	2022-01	SCNP	9
V	23 (old)	Deleted	Bulletin No. 2021-20	2022-01	SCNP	9
V	24(old)	Revised line number from 24 to 21	Bulletin No. 2021-20	2022-01	SCNP	9
V	21(new)	Revised fine number from 24 to 21	Bulletin No. 2021-20	2022-01	SCNP	9
V	25 (old)	Revised line number from 25 to 22/header title update	Bulletin No. 2021-20	2022-01	SCNP	9
V	22 (new)	Revised fine number from 25 to 22/neader title update	Bulletin No. 2021-20	2022-01	SCNP	9
V V	26 (old)	Revised line number from 26 to 23/header title update	Bulletin No. 2021-20	2022-01	SCNP	9
V	23 (new)	Revised fine number from 20 to 23/neader title update	Bulletin No. 2021-20	2022-01	SCNP	9
V	27 (old)	Revised line number from 27 to 24	Bulletin No. 2021-20	2022-01	SCNP	9
V V	24 (new)	Revised fille fluffider from 27 to 24	Bulletin No. 2021-20	2022-01	SCNP	9
V	24 (new)		Bulletin No. 2021-20	2022-01	SCNP	9
X 7	Footnote					
V	8	Added	Bulletin No. 2021-20	2022-01	SCNP	
V	0	Added	Bulletili No. 2021-20	2022-01	SCNF	
	Statement of Custodial Activity:					
V	Line			+		
V	7	Added USSGL Account 137400	Bulletin No. 2021-20	2022-01	SCA	8
V	7	Added USSGL Account 137400 Added USSGL Account 137900	Bulletin No. 2021-20	2022-01	SCA	8
V	9	Added USSGL Account 137900 Added USSGL Account 137400	Bulletin No. 2021-20	2022-01	SCA	8
V	9	Added USSGL Account 13/400 Added USSGL Account 137900	Bulletin No. 2021-20	2022-01	SCA	8
v	7	Added OSSOL Account 15/900	Bulletili No. 2021-20	2022-01	SCA	- 0
	Footnote			+		
V	None			+	SCA	
v	INOIIC				SCA	
	Statement of Budgetary Resources:					
V	Column					
V	None				SBR	
	Line					
V	1071	Added USSGL accounts 412250 and 439703	Bulletin No. 2021-20	2022-01	SBR	8

				Effective		
Section	Item Changed	Change	Bulletin No.	Reporting Period	USSGL TFM SECTION	Additional Information
V	1071	Added USSGL account 423100	Bulletin No. 2021-20	2022-01	SBR	1
V	1290	Added USSGL account 413810	Bulletin No. 2021-20	2022-01	SBR	8
V	1290	Revised Authority Type attribute domain value from "P" to "D/P/R" and Fund Type attribute domain value from "ES/ET" to ES/ET/TR" for USSGL account 439502	Bulletin No. 2021-20	2022-01	SBR	1
V	2404(old)	Revised line number from 2404 to 2405	Bulletin No. 2021-20	2022-01	SBR	8
V	2405(new)					
V	2405	Added USSGL account 449000	Bulletin No. 2021-20	2022-01	SBR	8
	Footnote					
V	None				SBR	
	SF 133 and Schedule P: Rep	oort on Budget Execution and Budgetary Resources and Budget Program and Financing Schedu	le			
V	<u>Column</u>					
V	None			-	SF 133/Schedule P	
V	Line					
V	1010	Added USSGL account 423100	Bulletin No. 2021-20	2022-01	SF 133/Schedule P	1
V	1011	Added USSGL account 423100	Bulletin No. 2021-20	2022-01	SF 133/Schedule P	1
V	1034	Revised line title	Bulletin No. 2021-20	2022-01	SF 133/Schedule P	4
V	1042	Revised line title	Bulletin No. 2021-20	2022-01	SF 133/Schedule P	4
V	1046	Added	Bulletin No. 2021-20	2022-01	SF 133/Schedule P	4
V	1063	Revised line title	Bulletin No. 2021-20	2022-01	SF 133/Schedule P	4
V	1066	Added USSGL account 439703; Revised line title	Bulletin No. 2021-20	2022-01	SF 133/Schedule P	4
V	1070	Revised calculation line	Bulletin No. 2021-20	2022-01	SF 133/Schedule P	4
V	1092	Revised line title	Bulletin No. 2021-20	2022-01	SF 133/Schedule P	4
V	1154	Revised Authority Type attribute domain value from "P" to "D/P/R" and Fund Type attribute domain value from "ES/ET" to "ES/ET/TR" for USSGL account 439502	Bulletin No. 2021-20	2022-01	SF 133/Schedule P	1
V	1160	Revised calculation line	Bulletin No. 2021-20	2022-01	SF 133/Schedule P	4
V	1201	Added USSGL account 413810	Bulletin No. 2021-20	2022-01	SF 133/Schedule P	1
	1254	Revised Authority Type attribute domain value from "P" to "D/P/R" and Fund Type attribute domain value from "ES/ET" to "ES/ET/TR" for USSGL account 439502	Bulletin No. 2021-20	2022-01	SF 133/Schedule P	1
V	1260	Revised calculation line	Bulletin No. 2021-20	2022-01	SF 133/Schedule P	4
V	1424	Revised line title	Bulletin No. 2021-20	2022-01	SF 133/Schedule P	4
V	1432	Revised line title	Bulletin No. 2021-20	2022-01	SF 133/Schedule P	4
V	1440	Revised calculation line	Bulletin No. 2021-20	2022-01	SF 133/Schedule P	4
V	1532	Revised line title	Bulletin No. 2021-20	2022-01	SF 133/Schedule P	4
V	1540	Revised calculation line	Bulletin No. 2021-20	2022-01	SF 133/Schedule P	4
V	1632	Revised line title	Bulletin No. 2021-20	2022-01	SF 133/Schedule P	4
V	1640	Revised calculation line	Bulletin No. 2021-20	2022-01	SF 133/Schedule P	4
V	1750	Revised calculation line	Bulletin No. 2021-20	2022-01	SF 133/Schedule P	4
V	1850	Revised calculation line	Bulletin No. 2021-20	2022-01	SF 133/Schedule P	4
V	1900	Revised calculation line	Bulletin No. 2021-20	2022-01	SF 133/Schedule P	4
V	1910	Revised calculation line	Bulletin No. 2021-20	2022-01	SF 133/Schedule P	4
V	1950	Revised Transitioning Code attribute domain value from "X/K/N" to "X/N" for USSGL accounts 435500, 435600, and 435700	Bulletin No. 2021-20	2022-01	SF 133/Schedule P	1

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
V	2404	Revised line title; Revised Debit/Credit attribute domain value from "D/C" to "C", Reimbursable Flag attribute domain value from "D/R" to "D", BEA Category Code attribute domain value from "D/M" to "M", Transitioning Code attribute domain value from "X/N" to "N" and Financing Account Code attribute domain value from "D/G/N" to "D/G" for USSGL account 449000 with Fund Type attribute domain value "EP/ER"; Revised Debit/Credit attribute domain value from "D/C" to "C" and Fund Type attribute domain value from EC/EG/EM/ES/ET/TR" to EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 449000 with Financing Account Code attribute domain value "N".		2022-01	SF 133/Schedule P	4
V	2412	Revised calculation line	Bulletin No. 2021-20	2022-01	SF 133/Schedule P	4
V	2490	Revised calculation line	Bulletin No. 2021-20	2022-01	SF 133/Schedule P	4
V	2500	Revised calculation line	Bulletin No. 2021-20	2022-01	SF 133/Schedule P	4
V	4000	Revised calculation line	Bulletin No. 2021-20	2022-01	SF 133/Schedule P	4
V	4060	Revised calculation line	Bulletin No. 2021-20	2022-01	SF 133/Schedule P	4
V	4090	Revised calculation line	Bulletin No. 2021-20	2022-01	SF 133/Schedule P	4
VI	USSGL Crosswalks to Reclassifie	d Statements:				
VI	Reclassified Balance Sheet:					
VI	Column					
VI	None				RBS	
VI	Line					
VI	1	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	2	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	2.1	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	2.2	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	3	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	3.1	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	3.2	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	3.3	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	3.4	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	3.5	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	4	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	4.1	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	4.2	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	5(old)	Revised line number from 5 to 6	Bulletin No. 2021-20	2022-01	RBS	9
VI	6(new)		Bulletin No. 2021-20	2022-01	RBS	9
VI	5.1(old)	Revised line number from 5.1 to 5	Bulletin No. 2021-20	2022-01	RBS	9
VI	5(new)	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	5.2(old)	Revised line number from 5.2 to 6.1	Bulletin No. 2021-20	2022-01	RBS	9
VI	6.1(new)	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	5.3(old)	Revised line number from 5.3 to 6.2	Bulletin No. 2021-20	2022-01	RBS	9
VI	6.2(new)	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	6(old)	Revised line number from 6 to 7	Bulletin No. 2021-20	2022-01	RBS	9
VI VI	7(new) Title line	Revised header line from "With the public" to also have an optional heading of "Other	Bulletin No. 2021-20 Bulletin No. 2021-20	2022-01 2022-01	RBS RBS	9
		than intra-governmental"				
VI	7(old)	Revised line number from 7 to 8	Bulletin No. 2021-20	2022-01	RBS	9

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
VI	8(new)		Bulletin No. 2021-20	2022-01	RBS	9
VI	8(old)	Revised line number from 8 to 9	Bulletin No. 2021-20	2022-01	RBS	9
VI	9(new)	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	9(old)	Revised line number from 9 to 10	Bulletin No. 2021-20	2022-01	RBS	9
VI	10(new)	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	10(old)	Revised line number from 10 to 11	Bulletin No. 2021-20	2022-01	RBS	9
VI	11(new)	Tevised line lidinoet from 10 to 11	Bulletin No. 2021-20	2022-01	RBS	9
VI	11(old)	Revised line number from 11 to 12	Bulletin No. 2021-20	2022-01	RBS	9
VI	12(new)	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	13(new)	Added line	Bulletin No. 2021-20	2022-01	RBS	9
VI	12(old)	Revised line number from 12 to 14	Bulletin No. 2021-20	2022-01	RBS	9
VI	14(new)	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI		Added line	Bulletin No. 2021-20		RBS	9
VI	15(new) 13(old)	Revised line number from 13 to 16	Bulletin No. 2021-20 Bulletin No. 2021-20	2022-01	RBS	9
VI	15(old) 16(new)	Revised line fumber from 13 to 16 Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
	+ - \					9
VI	14(old)	Revised line number from 14 to 17	Bulletin No. 2021-20	2022-01	RBS	9
VI	17(new)	Deleted USSGL account 141000	Bulletin No. 2021-20	2022-01	RBS	
VI	15(old)	Revised line number from 15 to 18	Bulletin No. 2021-20	2022-01	RBS	9
VI	18(new)	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	16(old)	Revised line number from 16 to 19	Bulletin No. 2021-20	2022-01	RBS	9
VI	19(new)		Bulletin No. 2021-20	2022-01	RBS	9
VI	17(old)	Revised line number from 17 to 20	Bulletin No. 2021-20	2022-01	RBS	9
VI	20(new)		Bulletin No. 2021-20	2022-01	RBS	9
VI	18(old)	Revised line number from 18 to 21	Bulletin No. 2021-20	2022-01	RBS	9
VI	21(new)	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	19(old)	Revised line number from 19 to 22	Bulletin No. 2021-20	2022-01	RBS	9
VI	22(new)	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	19.1(old)	Revised line number from 19.1 to 22.1	Bulletin No. 2021-20	2022-01	RBS	9
VI	22.1(new)	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	19.2(old)	Revised line number from 19.2 to 22.2	Bulletin No. 2021-20	2022-01	RBS	9
VI	22.2(new)	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	19.3(old)	Revised line number from 19.3 to 22.3	Bulletin No. 2021-20	2022-01	RBS	9
VI	22.3(new)	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	19.4(old)	Revised line number from 19.4 to 22.4	Bulletin No. 2021-20	2022-01	RBS	9
VI	22.4(new)	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	20(old)	Revised line number from 20 to 23	Bulletin No. 2021-20	2022-01	RBS	9
VI	23(new)		Bulletin No. 2021-20	2022-01	RBS	9
VI	20.1(old)	Revised line number from 20.1 to 23.1	Bulletin No. 2021-20	2022-01	RBS	9
VI	23.1(new)	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	20.2(old)	Revised line number from 20.2 to 23.2	Bulletin No. 2021-20	2022-01	RBS	9
VI	23.2(new)	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	21(old)	Revised line number from 21 to 24	Bulletin No. 2021-20	2022-01	RBS	9
VI	24(new)	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	21.1(old)	Revised line number from 21.1 to 24.1	Bulletin No. 2021-20	2022-01	RBS	9
VI	24.1(new)	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	21.2(old)	Revised line number from 21.2 to 24.2	Bulletin No. 2021-20	2022-01	RBS	9
VI	24.2(new)	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	22(old)	Revised line number from 22 to 26	Bulletin No. 2021-20	2022-01	RBS	9

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
VI	26(new)		Bulletin No. 2021-20	2022-01	RBS	9
VI	22.1(old)	Revised line number from 22.1 to 25	Bulletin No. 2021-20	2022-01	RBS	9
VI	25(new)	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	22.2(old)	Revised line number from 22.2 to 26.1	Bulletin No. 2021-20	2022-01	RBS	9
VI	26.1(new)	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	22.3(old)	Revised line number from 22.3 to 26.2	Bulletin No. 2021-20	2022-01	RBS	9
VI	26.2(new)	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	22.4(old)	Revised line number from 22.4 to 26.3	Bulletin No. 2021-20	2022-01	RBS	9
VI	26.3(new)	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	22.5(old)	Revised line number from 22.5 to 26.4	Bulletin No. 2021-20	2022-01	RBS	9
VI	26.4(new)	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	23(old)	Revised line number from 23 to 27	Bulletin No. 2021-20	2022-01	RBS	9
VI	27(new)	Revised line hamber from 23 to 27	Bulletin No. 2021-20	2022-01	RBS	9
VI	Title line	Revised header line from "With the public" to also have an optional heading of "Other than intra-governmental"	Bulletin No. 2021-20	2022-01	RBS	9
VI	24(old)	Revised line number form 24 to 28	Bulletin No. 2021-20	2022-01	RBS	9
VI	28(new)		Bulletin No. 2021-20	2022-01	RBS	9
VI	25(old)	Revised line number from 25 to 29	Bulletin No. 2021-20	2022-01	RBS	9
VI	29(new)		Bulletin No. 2021-20	2022-01	RBS	9
VI	26(old)	Revised line number from 26 to 30	Bulletin No. 2021-20	2022-01	RBS	9
VI	30(new)	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	27(old)	Revised line number from 27 to 31	Bulletin No. 2021-20	2022-01	RBS	9
VI	31(new)		Bulletin No. 2021-20	2022-01	RBS	9
VI	28(old)	Revised line number from 28 to 32	Bulletin No. 2021-20	2022-01	RBS	9
VI	32(new)		Bulletin No. 2021-20	2022-01	RBS	9
VI	29(old)	Revised line number from 29 to 33	Bulletin No. 2021-20	2022-01	RBS	9
VI	33(new)	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	30(old)	Revised line number from 30 to 34	Bulletin No. 2021-20	2022-01	RBS	9
VI	34(new)	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	31(old)	Revised line number from 31 to 35	Bulletin No. 2021-20	2022-01	RBS	9
VI	35(new)		Bulletin No. 2021-20	2022-01	RBS	9
VI	36(new)	Added new line	Bulletin No. 2021-20	2022-01	RBS	9
VI	32(old)	Revised line number from 32 to 37	Bulletin No. 2021-20	2022-01	RBS	9
VI	37(new)	Deleted USSGL accounts 231000 and 232000	Bulletin No. 2021-20	2022-01	RBS	9
VI	33(old)	Revised line number from 33 to 38	Bulletin No. 2021-20	2022-01	RBS	9
VI	38(new)	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	34(old)	Revised line number from 34 to 39	Bulletin No. 2021-20	2022-01	RBS	9
VI	39(new)		Bulletin No. 2021-20	2022-01	RBS	9
VI	35(old)	Revised line number from 35 to 40	Bulletin No. 2021-20	2022-01	RBS	9
VI	40(new)		Bulletin No. 2021-20	2022-01	RBS	9
VI	36(old)	Revised line number from 36 to 41	Bulletin No. 2021-20	2022-01	RBS	9
VI	41(new)	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	36.1(old)	Revised line number from 36.1 to 41.1	Bulletin No. 2021-20	2022-01	RBS	9
VI	41.1(new)	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	36.2(old)	Revised line number from 36.2 to 42.1	Bulletin No. 2021-20	2022-01	RBS	9
VI	42.1(new)	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	37(old)	Revised line number from 37 to 42	Bulletin No. 2021-20	2022-01	RBS	9
VI	42(new)	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
VI	37.1(old)	Revised line number from 37.1 to 41.2	Bulletin No. 2021-20	2022-01	RBS	9
VI	41.2(new)	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	37.2(old)	Revised line number from 37.2 to 42.2	Bulletin No. 2021-20	2022-01	RBS	9
VI	42.2(new)	Revised line title	Bulletin No. 2021-20	2022-01	RBS	9
VI	38(old)	Revised line number from 38 to 43	Bulletin No. 2021-20	2022-01	RBS	9
VI	43(new)	Revised line number from 50 to 45	Bulletin No. 2021-20	2022-01	RBS	9
VI	39(old)	Revised line number from 39 to 44	Bulletin No. 2021-20	2022-01	RBS	9
VI	44(new)	Revised line number from 37 to 44	Bulletin No. 2021-20	2022-01	RBS	9
VI	144(new)		Builetiii 140. 2021-20	2022-01	KBS	
T 77	Footnote				DDG.	
VI	None				RBS	
	Reclassified Statement of Ne	t Cost:				
VI	<u>Column</u>					
VI	None				RSNC	
VI	Line				+	
VI	12.11	Deleted	Bulletin No. 2021-20	2022-01	RSNC	2
VI	13	Revised calculation description to remove line 12.11	Bulletin No. 2021-20	2022-01	RSNC	2
	Enstrate	<u> </u>				
X 77	Footnote			-	RSNC	
VI	None				RSINC	
		erations and Changes in Net Position				
VI	Column					
VI	None				RSOCNP	
VI	Line					
VI	2.3	Added Footnote 9 to USSGL account 740500	Bulletin No. 2021-20	2022-01	RSOCNP	19
VI	3.3	Added Footnote 9 to USSGL account 740500	Bulletin No. 2021-20	2022-01	RSOCNP	19
VI	3.4	Added Footnote 9 to USSGL account 310500	Bulletin No. 2021-20	2022-01	RSOCNP	19
VI	3.5	Added Footnote 9 to USSGL account 570500	Bulletin No. 2021-20	2022-01	RSOCNP	19
VI	7	Revised title	Bulletin No. 2021-20	2022-01	RSOCNP	9
VI	7.14	Revised title	Bulletin No. 2021-20	2022-01	RSOCNP	9
VI	7.20 (old)	Deleted	Bulletin No. 2021-20	2022-01	RSOCNP	9
VI	8	Deleted	Bulletin No. 2021-20	2022-01	RSOCNP	9
VI	8.1 (old)	Revised line number 8.1 to 7.20	Bulletin No. 2021-20	2022-01	RSOCNP	9
VI	7.20 (new)		Bulletin No. 2021-20	2022-01	RSOCNP	9
VI	8.2 (old)	Revised line number 8.2 to 7.21	Bulletin No. 2021-20	2022-01	RSOCNP	9
VI	7.21 (new)		Bulletin No. 2021-20	2022-01	RSOCNP	9
VI	8.3 (old)	Revised line number 8.3 to 7.22	Bulletin No. 2021-20	2022-01	RSOCNP	9
VI	7.22 (new)		Bulletin No. 2021-20	2022-01	RSOCNP	9
VI	8.4 (old)	Revised line number 8.4 to 7.23	Bulletin No. 2021-20	2022-01	RSOCNP	9
VI	7.23		Bulletin No. 2021-20	2022-01	RSOCNP	9
VI	8.5 (old)	Revised line number 8.5 to 7.24	Bulletin No. 2021-20	2022-01	RSOCNP	9
VI	7.24		Bulletin No. 2021-20	2022-01	RSOCNP	9
VI	8.6 (old)	Revised line number 8.6 to 7.25	Bulletin No. 2021-20	2022-01	RSOCNP	9
VI	7.25 (new)		Bulletin No. 2021-20	2022-01	RSOCNP	9

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
VI	8.7 (old)	Revised line number 8.7 to 7.26	Bulletin No. 2021-20	2022-01	RSOCNP	9
VI	7.26 (new)	Revised fine number 6.7 to 7.20	Bulletin No. 2021-20	2022-01	RSOCNP	9
VI	8.8 (old)	Revised line number 8.8 to 7.27	Bulletin No. 2021-20	2022-01	RSOCNP	9
VI	7.27 (new)	Revised fine number 6.6 to 7.27	Bulletin No. 2021-20	2022-01	RSOCNP	9
VI	8.9 (old)	Revised line number 8.9 to 7.28	Bulletin No. 2021-20	2022-01	RSOCNP	9
VI	7.28 (new)	Terribed line halifort (1) to 1/20	Bulletin No. 2021-20	2022-01	RSOCNP	9
VI	8.10 (old)	Revised line number 8.10 to 7.29	Bulletin No. 2021-20	2022-01	RSOCNP	9
VI	7.29 (new)		Bulletin No. 2021-20	2022-01	RSOCNP	9
VI	8.11 (old)	Revised line number 8.11 to 7.30	Bulletin No. 2021-20	2022-01	RSOCNP	9
VI	7.30 (new)		Bulletin No. 2021-20	2022-01	RSOCNP	9
VI	9 (old)	Revised line number 9 to 8	Bulletin No. 2021-20	2022-01	RSOCNP	9
VI	8 (new)		Bulletin No. 2021-20	2022-01	RSOCNP	9
VI	10 (old)	Revised line 10 to line 9	Bulletin No. 2021-20	2022-01	RSOCNP	9
VI	9 (new)		Bulletin No. 2021-20	2022-01	RSOCNP	9
VI	Footnote					
V	9	Added	Bulletin No. 2021-20	2021-10	RSOCNP	19
VI						
	Validations and Edits					
VII	Validations					
VII	Validation Number					
VII	20	Revised	Bulletin No. 2021-20	2022-01	VAL	15
VII	69E	Added pass exception for TAS 036 X 5287 with USSGL account 411900	Bulletin No. 2021-20	2022-01	VAL	6
VII	71E	Added pass exception for TAS 069 X 8159	Bulletin No. 2021-20	2022-01	VAL	6
VII	90	Revised	Bulletin No. 2021-20	2022-01	VAL	15
VII	90E	Deleted	Bulletin No. 2021-20	2022-01	VAL	15
VII	99E	Added multiple pass exceptions	Bulletin No. 2021-20	2022-01	VAL	6
VII	111E	Added multiple pass exceptions	Bulletin No. 2021-20	2022-01	VAL	6
VII	118	Added USSGL account 113500; Revised name, description, and error message	Bulletin No. 2021-20	2022-01	VAL	7
VII	118E	Added pass exception for TAS 086 X 6501 001; Revised name and description	Bulletin No. 2021-20	2022-01	VAL	7
VII	122E	Added mulitple pass exceptions; Revised exception format	Bulletin No. 2021-20	2022-01	VAL	6
VII	123	Added	Bulletin No. 2021-20	2022-01	VAL	15
	Edits					
VII	Edit Number		D 11 1 17 205:	1		
VII	37	Added USSGL account 417590	Bulletin No. 2021-20	2022-01	EDIT	2
VII	38	Added USSGL account 423100; Revised Description	Bulletin No. 2021-20	2022-01	EDIT	2
VII	43	Revised line numbers	Bulletin No. 2021-20	2022-01	EDIT	9
VII	44	Added Reclassfied Balance Sheet lines 13, 15, and 36; Revised line numbers	Bulletin No. 2021-20	2022-01	EDIT	
VII	67	Deleted Business Event Type Codes "COLAVDEC" and "COLAVINC"	Bulletin No. 2021-20	2022-01	EDIT	15
VII VII	150	Deleted	Bulletin No. 2021-20	2022-01	EDIT EDIT	1
·		Deleted	Bulletin No. 2021-20	2022-01	EDH	1
	No. 2021-17			+		
Part 1 h	Fiscal 2021					
T	USSCI Chart of Assessed			+		
1	USSGL Chart of Accounts:					

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
I	137400	Added	Bulletin No. 2021-17	2021-09	COA	8
Ī	137900	Added	Bulletin No. 2021-17	2021-09	COA	8
1	137700	Added	Bunctin 10. 2021-17	2021-07	CON	0
II	USSGL Accounts and Definiti	ions:				
II	137400	Added	Bulletin No. 2021-17	2021-09	DEF	8
II	137900	Added	Bulletin No. 2021-17	2021-09	DEF	8
III	USSGL Account Transactions					
III	A220	Revised	Bulletin No. 2021-17	2021-09	TC	1
III	A708	Revised	Bulletin No. 2021-17	2021-09	TC	1
III III	B110	Revised	Bulletin No. 2021-17	2021-09	TC	1
III	B115	Added	Bulletin No. 2021-17	2021-09	TC	1
	D440				TC	1 2
III		Added	Bulletin No. 2021-17	2021-09		3
III	D442 E408	Added	Bulletin No. 2021-17	2021-09	TC TC	3
Ш	E408	Revised	Bulletin No. 2021-17	2021-09	TC	1
IV	USSGL Account Attributes:					
	USSGL Proprietary and Bud	getary Account Attribute Definition Report:				
IV	Definition					
IV		Revised Disaster Emergency Fund Code attribute domain value from "V - Disaster/Emergency/Wildfire Suppression" to "V - Nonemergency PL 117-2"	Bulletin No. 2021-17	2021-06	ADR	13
IV		Added Disaster Emergency Fund Code attribute domain value "Y -	Bulletin No. 2021-17	2021-09	ADR	13
1 V		Disaster/Emergency/Wildfire Suppression"	Bulletili 100. 2021-17	2021-09	ADK	13
IV		Added Disaster Emergency Fund Code attribute domain value "Z -	Bulletin No. 2021-17	2021-09	ADR	13
1 4		Disaster/Emergency/Wildfire Suppression"	Bunetin 140. 2021-17	2021-07	ABK	13
	War Ci B					
IV IV		getary Account Attribute Table:				
	Attribute		D. H: N 2021 17	2021.06	A TOTAL TOTAL	12
IV		Revised Disaster Emergency Fund Code attribute domain value from "V - Disaster/Emergency/Wildfire Suppression" to "V - Nonemergency PL 117-2"	Bulletin No. 2021-17	2021-06	ATT TBL	13
IV		Added Disaster Emergency Fund Code attribute domain value "Y -	Bulletin No. 2021-17	2021-09	ATT TBL	13
		Disaster/Emergency/Wildfire Suppression"				
IV		Added Disaster Emergency Fund Code attribute domain value "Z - Disaster/Emergency/Wildfire Suppression"	Bulletin No. 2021-17	2021-09	ATT TBL	13
		Blower Emergency, what to supplession				
	USSGL					
IV		Revised Disaster Emergency Fund Code attribute domain values from	Bulletin No. 2021-17	2021-09	ATT TBL	13
		"A/B/C/D/E/F/G/H/I/J/K/L/M/N/O/Q/R/S/T/U/V/W" to				
		"A/B/C/D/E/F/G/H/I/J/K/L/M/N/O/P/Q/R/S/T/U/V/W/X/Y/Z" for all Budgetary USSO	GL			
		Accounts				
	599700	Added Budgetary Impact Indicator attribute domain values "D/E"	Bulletin No. 2021-17	2021-09	ATT TBL	10
	719000	Revised GTAS Fund Type Code attribute domain value from	Bulletin No. 2021-17	2021-09	ATT TBL	14
		"CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT" to				
		"CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT"				
	729000	Revised GTAS Fund Type Code attribute domain value from	Bulletin No. 2021-17	2021-09	ATT TBL	14
		"CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT" to			1	
		"CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT"		1		

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					Reporting	USSGL TFM	Additional
G 4°	It Channal		Character	D. H. C. N.		SECTION	
Section	Item Changed		<u>Change</u>	Bulletin No.	<u>Period</u>	SECTION	<u>Information</u>
V	USSGL Crosswalks to Standa	rd External	l Renorts:				
V	Balance Sheet:	1					
v	Column						
V	None					BS	
•	rone					DS	
	Line						
V	None						
v	None						
V	Optional (2020)Balance Shee	of·					
V	Column	1					
V	None					BS	
•	TVOIC					D3	
	Line						
V	8		Added USSGL account 137400	Bulletin No. 2021-17	2021-09	BS	8
V	8		Added USSGL account 137900	Bulletin No. 2021-17	2021-09	BS	8
V	Statement of Net Cost:						
V	Line						
V	None					SNC	
V	Footnote						
V	None					SNC	
V	Statement of Changes in Net	Position					
V	<u>Line</u>						
V	15		Revised Budgetary Impact Indicator attribute domain value from blank to "D" for USSGL account 599700	Bulletin No. 2021-17	2021-06	SCNP	10
V	22		Added USSGL account 599700	Bulletin No. 2021-17	2021-06	SCNP	10
V	Footnote						
V	None					SCNP	
V	Statement of Custodial Activ	itv:					
V	Line	ľ					
V	None					SCA	
V	Footnote						
V	None					SCA	
V	Statement of Budgetary Reso	ources:					
V	Column						
V	None					SBR	
V	Line						

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
V	1071	Revised Begin/End attribute domain value from "B" to "E", and Fed/Nonfed attribute domain value from "E" to "F" and added footnote 3 to USSGL account 422100 with Fund Type attribute domain value "EP"; Revised Fed/Nonfed attribute domain value from "E" to "F" for USSGL account 425100 with Fund Type attribute domain value "EP"	Bulletin No. 2021-17	2021-06	SBR	1
V	1071	Added USSGL account 419000 with Financing Account Code attribute domain value "D" and footnote 3	Bulletin No. 2021-17	2021-07	SBR	1
V	1890	Revised Fed/Nonfed attribute domain value from "E" to "F" for USSGL account 422100 with Fund Type attribute domain value "EP"; Revised Fed/Nonfed attribute domain value from "E" to "F" for USSGL account 425100 with Fund Type attribute domain value "EP"	Bulletin No. 2021-17	2021-06	SBR	1
V	Footnote					
V	None				SBR	
•	Tione			+	SBR	
V	SF 133 and Schedule P: Report	on Budget Execution and Budgetary Resources and Budget Program and Financing Schedu	ıle			
V	Column	Judget 2. Security and 2 augent, 10 sources and 2 auget 1 og am and 1 maneing senede				
V	None				SF 133/Schedule P	
V	Line					
V	1000	Revised Fed/Nonfed attribute domain value from "E/F" to "F" for USSGL account 422100 with Fund Type attribute domain value "EP"; Revised Fed/Nonfed attribute domain value from "E" to "F" for USSGL account 425100 with Fund Type attribute domain value "EP"	Bulletin No. 2021-17	2021-06	SF 133/Schedule P	1
V	1010	Revised Fund Type attribute domain value from "EG/EP" to "EG/EP/ER" for USSGL account 419000	Bulletin No. 2021-17	2021-06	SF 133/Schedule P	1
V	1011	Revised Fund Type attribute domain value from "EG/EP" to "EG/EP/ER" for USSGL account 419000	Bulletin No. 2021-17	2021-06	SF 133/Schedule P	1
	1011	Revised Fund Type attribute domain value from "EG/ER/ES" to "EG/EP/ER/ES" for USSGL account 419000 with BEA CAT Code attribute domain value "D" and Reimbursable Flag attribute domain value "R"	Bulletin No. 2021-17	2021-07	SF 133/Schedule P	1
V	1020	Added USSGL account 422100 with Fund Type attribute domain value "EP" and Financing Account Code attribute domain value "G"; Revised Fed/Nonfed attribute domain value from "E" to "F" for USSGL account 425100 with Fund Type attribute domain value "EP"	Bulletin No. 2021-17	2021-06	SF 133/Schedule P	1
V	1020	Added USSGL account 419000 with Fund Type attribute domain value "EP" and Financing Account Code attribute domain value "D"	Bulletin No. 2021-17	2021-07	SF 133/Schedule P	1
V	1020	Added footnote 12 to USSGL accounts 426000, 426100, 426600, and 427700 with Fund Type attribute domain values "EC/EG/EM/EP/ER/ES/ET/TR"	Bulletin No. 2021-17	2021-09	SF 133/Schedule P	1
V	1084	Added footnote 12 to USSGL accounts 426000, 426100, 426600, and 427700 with Fund Type attribute domain values "EC/EG/EM/EP/ER/ES/ET/TR"	Bulletin No. 2021-17	2021-09	SF 133/Schedule P	1
V	1700	Added USSGL account 426100 with Fund Type attribute domain value "EG" and Reimbursable Flag attribute domain value "R"	Bulletin No. 2021-17	2021-06	SF 133/Schedule P	1
V	1700	Added footnote 12 to USSGL accounts 426000, 426100, 426600, and 427700 with Fund Type attribute domain values "EC/EG/EM/EP/ER/ES/ET/TR"	Bulletin No. 2021-17	2021-09	SF 133/Schedule P	1
V	1800	Added footnote 12 to USSGL accounts 426000, 426100, 426600, and 427700 with Fund Type attribute domain values "EC/EG/EM/EP/ER/ES/ET/TR"	Bulletin No. 2021-17	2021-09	SF 133/Schedule P	1

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				Reporting	USSGL TFM	Additional
Section	Item Changed	<u>Change</u>	Bulletin No.	Period	<u>SECTION</u>	<u>Information</u>
V	1801	Revised Fed/Nonfed attribute domain value from "E/F" to "F" for USSGL account	Bulletin No. 2021-17	2021-06	SF 133/Schedule P	1
		422100 with Fund Type attribute domain value "EP"; Revised Fed/Nonfed attribute				
		domain value from "E" to "F" for USSGL account 425100 with Fund Type attribute				
		domain value "EP"				
V	3060	Revised Fed/Nonfed attribute domain value from "E/F" to "F" for USSGL account	Bulletin No. 2021-17	2021-06	SF 133/Schedule P	1
		422100 with Fund Type attribute domain value "EP"; Revised Fed/Nonfed attribute				
		domain value from "E" to "F" for USSGL account 425100 with Fund Type attribute				
		domain value "EP"				
V	3070	Revised Fed/Nonfed attribute domain value from "E/F" to "F" for USSGL account	Bulletin No. 2021-17	2021-06	SF 133/Schedule P	1
		422100 with Fund Type attribute domain value "EP"; Revised Fed/Nonfed attribute				
		domain value from "E" to "F" for USSGL account 425100 with Fund Type attribute				
		domain value "EP"				
V	3090	Revised Fed/Nonfed attribute domain value from "E/F" to "F" for USSGL account	Bulletin No. 2021-17	2021-06	SF 133/Schedule P	1
		422100 with Fund Type attribute domain value "EP"; Revised Fed/Nonfed attribute				
		domain value from "E/F" to "F" for USSGL account 425100 with Fund Type attribute				
		domain value "EP"				
V	4030	Added footnote 12 to USSGL account 427700 with Fund Type attribute domain values	Bulletin No. 2021-17	2021-09	SF 133/Schedule P	1
		"EC/EG/EM/EP/ER/ES/ET/TR"				
V	4033	Added USSGL account 426100 with Fund Type attribute domain value "EG" and	Bulletin No. 2021-17	2021-06	SF 133/Schedule P	1
		Reimbursable Flag attribute domain value "R"				
V	4033	Added footnote 12 to USSGL accounts 426100 and 426600 with Fund Type attribute	Bulletin No. 2021-17	2021-09	SF 133/Schedule P	1
		domain values "EC/EG/EM/EP/ER/ES/ET/TR"				
V	4034	Added footnote 12 to USSGL account 426000 with Fund Type attribute domain values	Bulletin No. 2021-17	2021-09	SF 133/Schedule P	1
		"EC/EG/EM/EP/ER/ES/ET/TR"				
V	4052	Added USSGL account 426100 with Fund Type attribute domain value "EG" and	Bulletin No. 2021-17	2021-06	SF 133/Schedule P	1
		Reimbursable Flag attribute domain value "R"				
V	4052	Added footnote 12 to USSGL accounts 426000, 426100, 426600, and 427700 with	Bulletin No. 2021-17	2021-09	SF 133/Schedule P	1
		Fund Type attribute domain values "EC/EG/EM/EP/ER/ES/ET/TR"				
V	4120	Added footnote 12 to USSGL account 427700 with Fund Type attribute domain values	Bulletin No. 2021-17	2021-09	SF 133/Schedule P	1
		"EC/EG/EM/EP/ER/ES/ET/TR"				
V	4123	Added footnote 12 to USSGL accounts 426100 and 426600 with Fund Type attribute	Bulletin No. 2021-17	2021-09	SF 133/Schedule P	1
		domain values "EC/EG/EM/EP/ER/ES/ET/TR"				
V	4124	Added footnote 12 to USSGL account 426000 with Fund Type attribute domain values	Bulletin No. 2021-17	2021-09	SF 133/Schedule P	1
		"EC/EG/EM/EP/ER/ES/ET/TR"				
V	4140	Revised Fed/Nonfed attribute domain value from "E/F" to "F" for USSGL account	Bulletin No. 2021-17	2021-06	SF 133/Schedule P	1
		422100 with Fund Type attribute domain value "EP"; Revised Fed/Nonfed attribute				
		domain value from "E" to "F" for USSGL account 425100 with Fund Type attribute				
	1	domain value "EP"	D II I N AGE: :-	1		
V	4142	Added footnote 12 to USSGL accounts 426000, 426100, 426600, and 427700 with	Bulletin No. 2021-17	2021-09	SF 133/Schedule P	1
		Fund Type attribute domain values "EC/EG/EM/EP/ER/ES/ET/TR"				
V	5312	Revised Fed/Nonfed attribute domain value from "E/F" to "F" for USSGL account	Bulletin No. 2021-17	2021-06	SF 133/Schedule P	1
		422100 with Fund Type attribute domain value "EP"; Revised Fed/Nonfed attribute				
		domain value from "E" to "F" for USSGL account 425100 with Fund Type attribute				
		domain value "EP"				

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V	5314	Revised Fed/Nonfed attribute domain value from "E/F" to "F" for USSGL ac 422100 with Fund Type attribute domain value "EP"; Revised Fed/Nonfed a domain value from "E" to "F" for USSGL account 425100 with Fund Type a domain value "EP"	attribute	2021-06	SF 133/Schedule P	1
V	5332	Revised Fed/Nonfed attribute domain value from "E/F" to "F" for USSGL ac 422100 with Fund Type attribute domain value "EP"; Revised Fed/Nonfed a domain value from "E" to "F" for USSGL account 425100 with Fund Type a domain value "EP"	attribute	2021-06	SF 133/Schedule P	1
V	5334	Revised Fed/Nonfed attribute domain value from "E/F" to "F" for USSGL at 422100 with Fund Type attribute domain value "EP"; Revised Fed/Nonfed a domain value from "E" to "F" for USSGL account 425100 with Fund Type a domain value "EP"	attribute	2021-06	SF 133/Schedule P	1
V	5342	Revised Fed/Nonfed attribute domain value from "E/F" to "F" for USSGL at 422100 with Fund Type attribute domain value "EP"; Revised Fed/Nonfed a domain value from "E/F" to "F" for USSGL account 425100 with Fund Type domain value "EP"	attribute	2021-06	SF 133/Schedule P	1
V	5344	Revised Fed/Nonfed attribute domain value from "E/F" to "F" for USSGL ac 422100 with Fund Type attribute domain value "EP"; Revised Fed/Nonfed a domain value from "E/F" to "F" for USSGL account 425100 with Fund Type domain value "EP"	attribute	2021-06	SF 133/Schedule P	1
V	Footnote					
V	11	Added	Bulletin No. 2021-17	2021-06	SF 133/Schedule P	1
V	12	Added	Bulletin No. 2021-17	2021-07	SF 133/Schedule P	1
VI	USSGL Crosswalks to Reclassifie	d Statements:				
VI	Reclassified Balance Sheet:					
VI	Column					
VI	None				RBS	
VI	Line				+	
VI	None					
X 77	T					
VI VI	Footnote None				RBS	
VI	Reclassified Statement of Net Co	ct•				
VI	Line	Jt.			†	
VI	None				RSNC	
VI	<u>Footnote</u>					
VI	None				RSNC	
VI	Reclassified Statement of Opera	ions and Changes in Net Position		+		
VI	Line					
VI	6.3	Added	Bulletin No. 2021-17	2021-06	RSOCNP	3
VI	6.4	Added	Bulletin No. 2021-17	2021-06	RSOCNP	3

Section	Item Changed	Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
VI	6.3(old)	Revised line number from 6.3 to 6.5	Bulletin No. 2021-17	2021-06	RSOCNP	3
VI	6.5(new)	Revised life hamoer from 0.5 to 0.5	Bulletin No. 2021-17	2021-06	RSOCNP	3
VI	6.4(old)	Revised line number from 6.4 to 6.6	Bulletin No. 2021-17	2021-06	RSOCNP	3
VI	6.6(new)	Revised line number from 0.4 to 0.0	Bulletin No. 2021-17	2021-06	RSOCNP	3
V 1	6.6	Revised Budgetary Impact Indicator attribute domain value from blank to "D/E" for USSGL account 599700	Bulletin No. 2021-17	2021-09	RSOCNP	10
VI	6.5(old)	Revised line number from 6.5 to 6.7	Bulletin No. 2021-17	2021-06	RSOCNP	3
VI	6.7(new)	Revised life hamoet from 0.5 to 0.7	Bulletin No. 2021-17	2021-06	RSOCNP	3
VI	6.6(old)	Revised line number from 6.6 to 6.8	Bulletin No. 2021-17	2021-06	RSOCNP	3
VI	6.8(new)	Revised line number from 0.0 to 0.0	Bulletin No. 2021-17	2021-06	RSOCNP	3
VI	6.7(old)	Revised line number from 6.7 to 6.9	Bulletin No. 2021-17	2021-06	RSOCNP	3
VI	6.9(new)	Revised fine fidinoet from 0.7 to 0.9	Bulletin No. 2021-17	2021-06	RSOCNP	3
VI	6.8(old)	Revised line number from 6.8 to 6.10	Bulletin No. 2021-17	2021-06	RSOCNP	3
VI	6.10(new)	Revised line Hullioti Holli 0.0 to 0.10	Bulletin No. 2021-17	2021-06	RSOCNP	3
VI	6.9(old)	Revised line number from 6.9 to 6.11	Bulletin No. 2021-17	2021-06	RSOCNP	3
VI	6.11(new)	Revised the number from 6.9 to 6.11	Bulletin No. 2021-17	2021-06	RSOCNP	3
VI	Footnote					
VI	None				RSOCNP	
VII	Validations and Edits					
VII	Validations					
	Validation Number					
VII	32E	Added pass exception for TAS 089 2020 2021 0213	Bulletin No. 2021-17	2021-06	VAL	6
VII	46E	Added pass exception for Fund Family 014 2106; Deleted temporary TAS specific exceptions	Bulletin No. 2021-17	2021-06	VAL	1
VII	46E	Deleted temporary TAS specific exceptions	Bulletin No. 2021-17	2021-07	VAL	1
VII	69E	Added pass exception for TAS 014 X 5740 with USSGL account 411900	Bulletin No. 2021-17	2021-07	VAL	6
VII	78E	Added	Bulletin No. 2021-17	2021-06	VAL	6
VII	84E	Added pass exceptions for TAS 072 X 4266 and 077 4485	Bulletin No. 2021-17	2021-06	VAL	6
VII	90	Added domain values "Y" and "Z"	Bulletin No. 2021-17	2021-09	VAL	23
VII	90E	Added multiple pass exceptions	Bulletin No. 2021-17	2021-05	VAL	6
VII	90E	Added multiple pass exceptions	Bulletin No. 2021-17	2021-06	VAL	6
VII	90E	Added multiple pass exceptions	Bulletin No. 2021-17	2021-07	VAL	6
VII	99E	Added multiple pass exceptions	Bulletin No. 2021-17	2021-05	VAL	6
VII	99E	Added pass exceptions Added pass exception for TAS 014 X 0102 with USSGL account 439300	Bulletin No. 2021-17	2021-05	VAL	6
VII	99E	Added pass exception for TAS 017 X 4483 with USSGL account 419000	Bulletin No. 2021-17	2021-08	VAL	6
VII	111E	Added pass exception for Fund Family 003 5175 with USSGL account 428700	Bulletin No. 2021-17	2021-06	VAL	6
VII	122	Added	Bulletin No. 2021-17	2021-08	VAL	1
VII	122E	Added	Bulletin No. 2021-17	2021-08	VAL	1
VII	Edits					
	Edit Number					
VII	22	Added USSGL accounts 137400 and 137900	Bulletin No. 2021-17	2021-09	EDIT	8
VII	23	Added USSGL accounts 137400 and 137900	Bulletin No. 2021-17	2021-09	EDIT	8
VII	43	Added new lines 6.3 and 6.4	Bulletin No. 2021-17	2021-06	EDIT	3
VII	45	Added Closing Groups 137400 and 137900; Added USSGL accounts 137400 and 137900 to their respective Closing Group	Bulletin No. 2021-17	2021-09	EDIT	8

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VII	49	Added Business Event Type Codes "APLAE" and "APLS"	Bulletin No. 2021-17	2021-07	EDIT	1
VII	50	Added Business Event Type Codes "APLAE" and "APLS"	Bulletin No. 2021-17	2021-07	EDIT	1
VII	133	Added Business Event Type Codes "DISBCA" and "DISBCAAJ"	Bulletin No. 2021-17	2021-09	EDIT	24
VII	138	Added	Bulletin No. 2021-17	2021-09	EDIT	13
VII	139	Added	Bulletin No. 2021-17	2021-09	EDIT	13
VII	140	Added	Bulletin No. 2021-17	2021-08	EDIT	1
VII	141	Added	Bulletin No. 2021-17	2021-08	EDIT	1
VII	142	Added	Bulletin No. 2021-17	2021-08	EDIT	1
VII	143	Added	Bulletin No. 2021-17	2021-08	EDIT	1
VII	144	Added	Bulletin No. 2021-17	2021-08	EDIT	1
VII	145	Added	Bulletin No. 2021-17	2021-08	EDIT	1
VII	146	Added	Bulletin No. 2021-17	2021-08	EDIT	1
VII	147	Added	Bulletin No. 2021-17	2021-08	EDIT	1
VII	148	Added	Bulletin No. 2021-17	2021-08	EDIT	1
VII	149	Added	Bulletin No. 2021-17	2021-08	EDIT	1
VII	150	Added	Bulletin No. 2021-17	2021-08	EDIT	1
VII	151	Added	Bulletin No. 2021-17	2021-08	EDIT	1
VII	152	Added	Bulletin No. 2021-17	2021-08	EDIT	1
VII	153	Added	Bulletin No. 2021-17	2021-08	EDIT	1
VII	154	Added	Bulletin No. 2021-17	2021-08	EDIT	1
VII	155	Added	Bulletin No. 2021-17	2021-08	EDIT	1
Bulletin	No. 2021-17					
Part 2 I	Fiscal 2022					
I	USSGL Chart of Accounts:					
I	413810	Added	Bulletin No. 2021-17	2022-01	COA	8
I	414200	Revised	Bulletin No. 2021-17	2022-01	COA	8
I	414202	Added	Bulletin No. 2021-17	2022-01	COA	8
I	414203	Added	Bulletin No. 2021-17	2022-01	COA	8
I	421100	Added	Bulletin No. 2021-17	2022-01	COA	8
I	426900	Added	Bulletin No. 2021-17	2022-01	COA	8
I	439502	Added	Bulletin No. 2021-17	2022-01	COA	8
I	439503	Added	Bulletin No. 2021-17	2022-01	COA	8
I	439700	Revised	Bulletin No. 2021-17	2022-01	COA	8
I	439701	Revised	Bulletin No. 2021-17	2022-01	COA	8
I	439702	Added	Bulletin No. 2021-17	2022-01	COA	8
I	439703	Added	Bulletin No. 2021-17	2022-01	COA	8
I	439800	Revised	Bulletin No. 2021-17	2022-01	COA	8
I	439801	Added	Bulletin No. 2021-17	2022-01	COA	8
I	445000	Revised	Bulletin No. 2021-17	2022-01	COA	8
I	449000	Added	Bulletin No. 2021-17	2022-01	COA	8
	USSGL Accounts and Definition	ns:				
II	413810	Added	Bulletin No. 2021-17	2022-01	DEF	8
II	414200	Revised	Bulletin No. 2021-17	2022-01	DEF	8
II	414202	Added	Bulletin No. 2021-17	2022-01	DEF	8

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II	414203	Added	Bulletin No. 2021-17	2022-01	DEF	8
II	421100	Added	Bulletin No. 2021-17	2022-01	DEF	8
II	426900	Added	Bulletin No. 2021-17	2022-01	DEF	8
II	439502	Added	Bulletin No. 2021-17	2022-01	DEF	8
II	439503	Added	Bulletin No. 2021-17	2022-01	DEF	8
II	439700	Revised	Bulletin No. 2021-17	2022-01	DEF	8
II	439701	Revised	Bulletin No. 2021-17	2022-01	DEF	8
II	439702	Added	Bulletin No. 2021-17	2022-01	DEF	8
II	439703	Added	Bulletin No. 2021-17	2022-01	DEF	8
II	439800	Revised	Bulletin No. 2021-17	2022-01	DEF	8
II	439801	Added	Bulletin No. 2021-17	2022-01	DEF	8
II	445000	Revised	Bulletin No. 2021-17	2022-01	DEF	8
II	449000	Added	Bulletin No. 2021-17	2022-01	DEF	8
	USSGL Account Transactions:					
III	A102	Revised	Bulletin No. 2021-17	2022-01	TC	8
III	A114	Revised	Bulletin No. 2021-17	2022-01	TC	8
III	A115	Added	Bulletin No. 2021-17	2022-01	TC	8
III	A117	Added	Bulletin No. 2021-17	2022-01	TC	8
III	A118	Revised	Bulletin No. 2021-17	2022-01	TC	8
III	A121	Added	Bulletin No. 2021-17	2022-01	TC	8
III	A123	Revised	Bulletin No. 2021-17	2022-01	TC	8
III	A128	Revised	Bulletin No. 2021-17	2022-01	TC	8
III	A140	Revised	Bulletin No. 2021-17	2022-01	TC	8
III	A142	Revised	Bulletin No. 2021-17	2022-01	TC	8
III	A143	Revised	Bulletin No. 2021-17 Bulletin No. 2021-17	2022-01	TC	8
III	A149	Added	Bulletin No. 2021-17 Bulletin No. 2021-17	2022-01	TC	8
III	A150	Added	Bulletin No. 2021-17 Bulletin No. 2021-17	2022-01	TC	8
III	A161	Revised	Bulletin No. 2021-17 Bulletin No. 2021-17	2022-01	TC	8
III	A162	Added	Bulletin No. 2021-17 Bulletin No. 2021-17	2022-01	TC	8
III	A163	Revised	Bulletin No. 2021-17 Bulletin No. 2021-17	2022-01	TC	8
III	A164	Revised	Bulletin No. 2021-17 Bulletin No. 2021-17	2022-01	TC	8
III	A165	Revised	Bulletin No. 2021-17 Bulletin No. 2021-17	2022-01	TC	8
III	A167	Revised	Bulletin No. 2021-17 Bulletin No. 2021-17	2022-01	TC	8
III	A168	Added	Bulletin No. 2021-17 Bulletin No. 2021-17	2022-01	TC	8
III	A176	Added	Bulletin No. 2021-17 Bulletin No. 2021-17	2022-01	TC	8
	A176 A177			2022-01	TC	8
III III	A178	Revised	Bulletin No. 2021-17 Bulletin No. 2021-17	2022-01	TC	8
III	A1/8 A182	Revised Added		2022-01	TC	8
	A182 A213		Bulletin No. 2021-17	2022-01	TC	8
III		Revised	Bulletin No. 2021-17		TC	
Ш	A402	Revised	Bulletin No. 2021-17	2022-01		8
III	A468	Revised	Bulletin No. 2021-17	2022-01	TC	8
III	A470	Revised	Bulletin No. 2021-17	2022-01	TC	8
III	A702	Revised	Bulletin No. 2021-17	2022-01	TC	8
III	B121	Revised	Bulletin No. 2021-17	2022-01	TC	8
III	C109	Revised	Bulletin No. 2021-17	2022-01	TC	8
III	D108	Revised	Bulletin No. 2021-17	2022-01	TC	8
III	D625	Added	Bulletin No. 2021-17	2022-01	TC	8

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III	F104	Revised	Bulletin No. 2021-17	2022-01	TC	8
III	F112	Revised	Bulletin No. 2021-17	2022-01	TC	8
III	F114	Revised	Bulletin No. 2021-17	2022-01	TC	8
III	F116	Revised	Bulletin No. 2021-17	2022-01	TC	8
III	F118	Revised	Bulletin No. 2021-17	2022-01	TC	8
III	F129	Added	Bulletin No. 2021-17	2022-01	TC	8
III	F302	Revised	Bulletin No. 2021-17	2022-01	TC	8
III	F319	Added	Bulletin No. 2021-17	2022-01	TC	8
III	F397	Added	Bulletin No. 2021-17	2022-01	TC	8
	USSGL Account Attributes:					
		getary Account Attribute Definition Report:				
IV	Definition	- Teedune Minimuse Delimition Reports				
IV	Credit Cohort Year	Added attribute domain value "2023"	Bulletin No. 2021-17	2022-01	ADR	5
	USSGL Proprietary and Rudo	getary Account Attribute Table:				
IV	Attribute	centy recount rectibute Tuble.				
	Credit Cohort Year	Added attribute domain value "2023"	Bulletin No. 2021-17	2022-01	ADR	5
	USSGL					
IV	406000	Added Fed/Nonfed attribute domain value "N"	Bulletin No. 2021-17	2022-01	ATT TBL	1
IV	407000	Added Fed/Nonfed attribute domain value "E/F"	Bulletin No. 2021-17 Bulletin No. 2021-17	2022-01	ATT TBL	1
ī		Revised Credit Cohort Year attribute domain value from "1001/1992-2022" to "1001/1992-2023" for USSGL accounts 404400, 404700, 404800, 406000, 407000, 408100, 408200, 408300, 412000, 412500, 414100, 414200. 414201, 414300, 414400 414500, 414600, 414700, 414800, 414900, 415100, 415200, 416000, 416500, 418300. 419500, 420100, 421500, 422100, 422200, 422300, 422500, 423000 423100, 423200, 423300, 423400. 425100, 425200, 425300, 425400, 425500, 426000 426100, 426200, 426300, 426400, 426500, 426600, 426700, 427100, 427300, 427500 427600, 427700, 428300. 428500, 428600. 428700, 431000, 439500, 445000, 449000 451000, 459000, 461000, 462000, 465000, 469000, 470000, 472000, 480100, 480200 483100, 483200, 487100, 487200, 488100, 488200, 490100, 490200, 493100, 497100 497200, 498100, 498200		2022-01	ATT TBL	5
	USSGL Crosswalks to Standard					
V	Balance Sheet:					
V	Column					
V	None				BS	
V	Line					
V	None				BS	
V	Footnote					
V				+	DC	
V	None		+	+	BS	
	Ct. 1 CN CC		+	+		
* 7	Statement of Net Cost:		1	+		
V	Column					

Section	Item Changed		Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
			Change	Duneum No.	reriou		Information
V	None					SNC	
1 7	T *				_		
V	Line					CNIC	
V	None					SNC	
17	Fastasta				+		
V 17	Footnote None				+	SNC	
v	None					SINC	
	Statement of Changes in Net	Position:					
V	Line	USITIOH.					
V	None					SCNP	
<u> </u>	None					BCIVI	
V	Footnote						
V	None					SCNP	
•	Tione				1	55111	
	Statement of Custodial Activi	tv•					
V	Line	i,.					
V	None					SCA	
•	Tions					50.1	
V	Footnote						
V	None					SCA	
	Statement of Budgetary Reso	urces:					
V	Column						
V	None					SBR	
V	Line						
V	1071		Added USSGL accounts 414202 and 414203	Bulletin No. 2021-17	2022-01	SBR	8
V	1071		Revised Fund Type attribute domain value from "EP/ER" to "EP" and Financing	Bulletin No. 2021-17	2022-01	SBR	1
			Account Code attribute domain value from "D/G" to "G" for USSGL account 422100				
			with Begin/End attribute domain value "B"; Revised Fund Type attribute domain value				
			from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL accounts				
			426000, 426100, 426600, and 427700				
V	1290		Added USSGL accounts 439502 and 439702	Bulletin No. 2021-17	2022-01	SBR	8
V	1890		Added USSGL accounts 421100, 439502, and 439801	Bulletin No. 2021-17	2022-01	SBR	8
V	1890		Added Fed/Nonfed attribute domain value "N" to USSGL account 406000; Added	Bulletin No. 2021-17	2022-01	SBR	1
			Fed/Nonfed attribute domain value "E/F" to USSGL account 407000; Deleted USSGL				
			account 422100 with Financing Account Code "D/G" and "D"; Revised Fund Type				
			attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to				
			"EC/EG/EM/EP/ER/TR" for USSGL accounts 426000, 426100, 426600, and 427700				
V	4190		Added USSGL account 426900	Bulletin No. 2021-17	2022-01	SBR	8
V	4190		Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to	Bulletin No. 2021-17	2022-01	SBR	1
			"EC/EG/EM/EP/ER/TR" for USSGL accounts 426000, 426100, 426600, and 427700				
V	Footnote						
V	None					SBR	
		1				1	

				Effective Reporting	USSGL TFM	Additional
Section	Item Changed	Change	Bulletin No.	Period	SECTION	Information
V	Column					
V	None				SF 133/Schedule P	
V	Line					
V	1000	Deleted USSGL account 422100 with footnote "3,6"	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	1
V	1020	Deleted USSGL account 428300 with footnote "6"; Revised Fund Type attribute domain		2022-01	SF 133/Schedule P	1
•	1020	value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL accounts 426000, 426100, 426600, and 427700	Dunetin 110. 2021-17	2022-01	Si 133/Schedule i	
V	1023	Added USSGL accounts 414202 and 414203	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	8
V	1066	Added	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	4
V	1084	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL accounts 426000, 426100, 426600, and 427700	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	1
V	1154	Added	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	4
V	1254	Added	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	4
V	1432	Added	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	4
V	1532	Added	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	4
V	1632	Added	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	4
V	1700	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL accounts 426000, 426100, 426600, and 427700	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	1
V	1740	Added Fed/Nonfed attribute domain value "N" to USSGL account 406000; Added Fed/Nonfed attribute domain value "E/F" to USSGL account 407000	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	1
V	1743	Added	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	4
V	1800	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL accounts 426000, 426100, 426600, and 427700	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	1
V	1801	Deleted USSGL account 422100 with footnote "6"	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	1
V	1840	Added Fed/Nonfed attribute domain value "N" to USSGL account 406000; Added Fed/Nonfed attribute domain value "E/F" to USSGL account 407000	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	1
V	1840	Added USSGL account 421100	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	8
V	1843	Added	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	4
V	2404	Added	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	4
V	3060	Deleted USSGL account 422100 with footnote "6"	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	1
V	3061	Deleted USSGL account 428300 with footnote "6"	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	1
V	3070	Deleted USSGL account 422100 with footnote "6"	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	1
V	4030	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL account 427700	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	1
V	4033	Added USSGL account 426900	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	8
V	4033	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL accounts 426100 and 426600	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	1
V	4034	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL account 426000	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	1
V	4052	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL accounts 426000, 426100, 426600, and 427700	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	1
V	4056	Added Fed/Nonfed attribute domain value "N" to USSGL account 406000; Added Fed/Nonfed attribute domain value "EF" to USSGL account 407000	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	1
V	4120	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL account 427700	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	1
V	4123	Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL accounts 426100 and 426600	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	1

Bulletin No. 2022-04

Section	Item Changed		Change	Bulletin No.	Effective Reporting Period	USSGL TFM SECTION	Additional Information
V	4124		Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL account 426000	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	1
V	4140		Deleted USSGL account 422100 with footnote "6"	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	1
V	4142		Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/TR" for USSGL accounts 426000, 426100, 426600, and 427700	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	1
V	4146		Added Fed/Nonfed attribute domain value "N" to USSGL account 406000; Added Fed/Nonfed attribute domain value "E/F" to USSGL account 407000	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	1
V	4146		Added USSGL account 421100	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	8
V	5311		Deleted USSGL account 422100	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	1
V	5314		Deleted USSGL account 422100 with footnote "6"	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	1
V	5331		Deleted USSGL account 422100	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	1
V	5334		Deleted USSGL account 422100 with footnote "6"	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	1
V	Footnote					SF 133/Schedule P	
V	6		Revised from "Permutation available through FY 2021-12 GTAS Reporting Window (including FY 2021-12 GTAS revision window)" to "Permutation available through FY 2022-12 GTAS Reporting Window (including FY 2022-12 GTAS revision window.)"	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	1
V	11		Deleted	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	1
V	12		Deleted	Bulletin No. 2021-17	2022-01	SF 133/Schedule P	1
	USSGL Crosswalks to Reclass	ified Statem	ents:				
VI	Reclassified Balance Sheet:						
VI	Column					77.0	
VI	None					RBS	
* **							
VI	Line					77.0	
VI	None					RBS	
VI	<u>Footnote</u>						
VI	None					RBS	
VI	Reclassified Statement of Net	Cost:					
VI	None					RSNC	
VI	Footnote						
VI	None					RSNC	
VI	Reclassified Statement of Ope	erations and	l Changes in Net Position				
VI	Line						
VI	None					RSOCNP	
VI	Footnote						
VI	None					RSOCNP	
VII	Validations and Edits						
VII	Validations						

				Effective Reporting	USSGL TFM	Additional
Section	Item Changed	<u>Change</u>	Bulletin No.	Period	SECTION	Information
VII	Validation Number					
VII	27	Added Credit Cohort Year 2022	Bulletin No. 2021-17	2022-01	VAL	5
VII	27E	Added pass exceptions for Credit Cohort Year 2023; Deleted pass exceptions for Credit	Bulletin No. 2021-17	2022-01		5
		Cohort Year 2022			VAL	
VII	84E	Deleted pass exceptions for TAS 072 X 4266 and 077 4485	Bulletin No. 2021-17	2022-01	VAL	6
VII	99E	Deleted pass exceptions	Bulletin No. 2021-17	2022-01	VAL	1
VII	111E	Deleted pass exceptions	Bulletin No. 2021-17	2022-01	VAL	1
VII	121	Added	Bulletin No. 2021-17	2022-01	VAL	8
VII	121E	Added	Bulletin No. 2021-17	2022-01	VAL	8
VII	Edits					
VII	Edit Number					
VII	21	Added USSGL accounts 413810, 414202, 414203, and 426900 to Closing Group 420100	Bulletin No. 2021-17	2022-01	EDIT	8
VII	24	Added USSGL accounts 413810, 414202, 414203, 421100, 426900, 439502, 439503, 439702, 439703, 439801, and 449000	Bulletin No. 2021-17	2022-01	EDIT	8
VII	69	Added USSGL accounts 413810, 414202, 414203, 421100, 426900, 439502, 439503, 439702, 439703, 439801, and 449000	Bulletin No. 2021-17	2022-01	EDIT	8
VII	70	Added USSGL accounts 413810, 414202, 414203, 421100, 426900, 439502, 439503, 439702, 439703, 439801, and 449000	Bulletin No. 2021-17	2022-01	EDIT	8
VII	71	Added USSGL accounts 413810, 414202, 414203, 421100, 426900, 439502, 439503, 439702, 439703, 439801, and 449000	Bulletin No. 2021-17	2022-01	EDIT	8
VII	72	Added USSGL accounts 413810, 414202, 414203, 421100, 426900, 439502, 439503, 439702, 439703, 439801, and 449000	Bulletin No. 2021-17	2022-01	EDIT	8
VII	73	Added USSGL accounts 413810, 414202, 414203, 421100, 426900, 439502, 439503, 439702, 439703, 439801, and 449000	Bulletin No. 2021-17	2022-01	EDIT	8
VII	100	Added USSGL accounts 413810, 414202, 414203, 421100, 426900, 439502, 439503, 439702, 439703, 439801, and 449000	Bulletin No. 2021-17	2022-01	EDIT	8
VII	101	Added USSGL accounts 413810, 414202, 414203, 421100, 426900, 439502, 439503, 439702, 439703, 439801, and 449000	Bulletin No. 2021-17	2022-01	EDIT	8
VII	102	Added USSGL accounts 413810, 414202, 414203, 421100, 426900, 439502, 439503, 439702, 439703, 439801, and 449000	Bulletin No. 2021-17	2022-01	EDIT	8
VII	103	Added USSGL accounts 413810, 414202, 414203, 421100, 426900, 439502, 439503, 439702, 439703, 439801, and 449000	Bulletin No. 2021-17	2022-01	EDIT	8
VII	104	Added USSGL accounts 413810, 414202, 414203, 421100, 426900, 439502, 439503, 439702, 439703, 439801, and 449000	Bulletin No. 2021-17	2022-01	EDIT	8
VII	105	Added USSGL accounts 413810, 414202, 414203, 421100, 426900, 439502, 439503, 439702, 439703, 439801, and 449000	Bulletin No. 2021-17	2022-01	EDIT	8
VII	106	Added USSGL accounts 413810, 414202, 414203, 421100, 426900, 439502, 439503, 439702, 439703, 439801, and 449000	Bulletin No. 2021-17	2022-01	EDIT	8
VII	107	Added USSGL accounts 413810, 414202, 414203, 421100, 426900, 439502, 439503, 439702, 439703, 439801, and 449000	Bulletin No. 2021-17	2022-01	EDIT	8
VII	118	Added USSGL accounts 413810, 414202, 414203, 421100, 426900, 439502, 439503, 439702, 439703, 439801, and 449000	Bulletin No. 2021-17	2022-01	EDIT	8
VII	119	Added USSGL accounts 413810, 414202, 414203, 421100, 426900, 439502, 439503, 439702, 439703, 439801, and 449000	Bulletin No. 2021-17	2022-01	EDIT	8

				Effective Reporting	USSGL TFM	Additional
Section	Item Changed	<u>Change</u>	Bulletin No.	Period	SECTION	<u>Information</u>
VII	120	Added USSGL accounts 413810, 414202, 414203, 421100, 426900, 439502, 439503, 439702, 439703, 439801, and 449000	Bulletin No. 2021-17	2022-01	EDIT	8
VII	121	Added USSGL accounts 413810, 414202, 414203, 421100, 426900, 439502, 439503, 439702, 439703, 439801, and 449000	Bulletin No. 2021-17	2022-01	EDIT	8
VII	122	Added USSGL accounts 413810, 414202, 414203, 421100, 426900, 439502, 439503, 439702, 439703, 439801, and 449000	Bulletin No. 2021-17	2022-01	EDIT	8
VII	123	Added USSGL accounts 413810, 414202, 414203, 421100, 426900, 439502, 439503, 439702, 439703, 439801, and 449000	Bulletin No. 2021-17	2022-01	EDIT	8
VII	134	Added USSGL accounts 413810, 414202, 414203, 421100, 426900, 439502, 439503, 439702, 439703, 439801, and 449000	Bulletin No. 2021-17	2022-01	EDIT	8
VII	135	Added USSGL accounts 413810, 414202, 414203, 421100, 426900, 439502, 439503, 439702, 439703, 439801, and 449000	Bulletin No. 2021-17	2022-01	EDIT	8
VII	136	Added USSGL accounts 413810, 414202, 414203, 421100, 426900, 439502, 439503, 439702, 439703, 439801, and 449000	Bulletin No. 2021-17	2022-01	EDIT	8
VII	137	Added USSGL accounts 413810, 414202, 414203, 421100, 426900, 439502, 439503, 439702, 439703, 439801, and 449000	Bulletin No. 2021-17	2022-01	EDIT	8
VII	138	Added USSGL accounts 413810, 414202, 414203, 421100, 426900, 439502, 439503, 439702, 439703, 439801, and 449000	Bulletin No. 2021-17	2022-01	EDIT	8
VII	139	Added USSGL accounts 413810, 414202, 414203, 421100, 426900, 439502, 439503, 439702, 439703, 439801, and 449000	Bulletin No. 2021-17	2022-01	EDIT	8

Bulle	tin No. 2022-04
1	Change based on OMB guidance/approval.
2	This change is required to correct an error.
	THE A SECTION AND A SECTION AN
3	This change was due to a change to Appendix 3 of the TFM Volume 1, Part 2, Chapter 4700.
1	Change needed to be in compliance with OMB Circular No. A-11 appendix F.
+	Change needed to be in compitance with OMB Circular No. A-11 appendix 1.
5	Revised Credit Cohort attribute domain values to add next fiscal year.
6	Change required because OMB/Treasury deemed TAS exception to established validation.
7	Revised USSGL title and/or definition to accurately describe the use of this USSGL account.
8	Required because of the creation, deletion, or change of a USSGL account.
9	Change needed to be in compliance with OMB Circular No. A-136.
9	Change needed to be in compnance with OMB Circular No. A-130.
10	This change is made per Agency Request to allow 599700 activity to reflect whether there is budgetary impact or not.
10	The stange is made per rigore) respect to unew 6997700 were rigore whence whence is congrain a minute or new
11	Some validation exceptions are only needed or approved for a certain fiscal year(s) and do not carry over to the following fiscal year.
12	This change was due to a change to Appendix 2 of the TFM Volume 1, Part 2, Chapter 4700.
13	This change is needed due to the passage of PL 117-31.
1.4	
14	Updates required to provide clarification to agencies when reporting custodial activity.
15	Change is related to GTAS code changes or enhancements.
15	Change is 12 and a C112 and a change of a change of the ch
16	Change is related to the addition of new BETCs
17	Change required due to the passage of new Public Law(s) associated with Disaster Emergency Funding
18	Change is a part of proposed analytical edit development based on prior period results
10	
19	Updates required to provide clarification to agencies.



Treasury Financial Manual

Part 1, Section I: Chart of Accounts

The Chart of Accounts provides the basic structure for the U.S. Standard General Ledger (USSGL). It incorporates both proprietary and budgetary accounts. The proprietary and budgetary sets of general ledger accounts are self-balancing (total debits equal total credits). It is important to note that central agency reporting requires a lower level of detail than the 6-digit USSGL account numbers provided. Therefore, the USSGL Board developed attributes containing various domain values that, when added to a basic 6-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 6-digit USSGL account plus applicable attribute domain values, that agencies must capture at the transaction level to (1) comply with USSGL policy, and (2) achieve the desired result for proper reporting.

The basic 6-digit USSGL accounts are classified as follows:

100000 Assets

200000 Liabilities

300000 Net Position

400000 Budgetary

500000 Revenue and Other Financing Sources

600000 Expenses

700000 Gains/Losses/Miscellaneous Items

800000 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 6-digit USSGL accounts plus any related attributes.

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.

Account	Chart of Accounts	
Number	Title	Normal Balance
100000	ASSETS	
101000	Fund Balance With Treasury	Debit
109000	Fund Balance With Treasury While Awaiting a Warrant	Debit
	CASH	
110100	General Fund of the U.S. Government's Operating Cash	Debit
110300	Restricted Operating Cash	Debit
110900	Checks Outstanding	Credit
111000	Undeposited Collections	Debit
112000	Imprest Funds	Debit
112500	U.S. Debit Card Funds	Debit
113000	Funds Held Outside of Treasury - Budgetary	Debit
113500	Funds Held Outside of Treasury - Non-Budgetary	Debit
113510	Restricted Cash Held Outside of Treasury - Non-Budgetary	Debit
114500	Cash Held by U.S. Disbursing Officers Outside the Treasury's General Account	Debit
119000	Other Cash	Debit
119090	Other Cash - International Monetary Fund	Debit
119305	International Monetary Fund - Letter of Credit	Credit
119306	International Monetary Fund - Receivable/Payable Currency Valuation Adjustment	Debit
119307	International Monetary Fund - Dollar Deposits With the IMF	Credit
119309	International Monetary Fund - Currency Holdings	Debit
119333	International Monetary Fund - Reserve Position	Debit
119400	Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)	Debit
119500	Other Monetary Assets	Debit
120000	Foreign Currency	Debit
120500	Foreign Currency Denominated Equivalent Assets	Debit
120900	Uninvested Foreign Currency	Debit
123500	Foreign Currency Held Outside Of Treasury - Non-Budgetary	Debit
125000	Central Accounting/Agency Reconciliation Account	Debit
	RECEIVABLES	
131000	Accounts Receivable	Debit
131900	Allowance for Loss on Accounts Receivable	Credit
132000	Funded Employment Benefit Contributions Receivable	Debit
132100	Unfunded FECA Benefit Contributions Receivable	Debit
132500	Taxes Receivable	Debit
132900	Allowance for Loss on Taxes Receivable	Credit
133000	Receivable for Transfers of Currently Invested Balances	Debit
133500	Expenditure Transfers Receivable	Debit

Account		
Number	Title	Balance
134000	Interest Receivable - Not Otherwise Classified	Debit
134100	Interest Receivable - Loans	Debit
134200	Interest Receivable - Investments	Debit
134300	Interest Receivable - Taxes	Debit
134400	Interest Receivable on Special Drawing Rights (SDR)	Debit
134500	Allowance for Loss on Interest Receivable - Loans	Credit
134600	Allowance for Loss on Interest Receivable - Investments	Credit
134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified	Credit
134800	Allowance for Loss on Interest Receivable - Taxes	Credit
135000	Loans Receivable	Debit
135090	Loans Receivable - International Monetary Fund	Debit
135100	Capitalized Loan Interest Receivable - Non-Credit Reform	Debit
135900	Allowance for Loss on Loans Receivable	Credit
135990	Allowance for Loss on Loans Receivable - International Monetary Fund	Credit
136000	Penalties and Fines Receivable - Not Otherwise Classified	Debit
136100	Penalties and Fines Receivable - Loans	Debit
136300	Penalties and Fines Receivable - Taxes	Debit
136500	Allowance for Loss on Penalties and Fines Receivable - Loans	Credit
136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	Credit
136800	Allowance for Loss on Penalties and Fines Receivable - Taxes	Credit
137000	Administrative Fees Receivable - Not Otherwise Classified	Debit
137100	Administrative Fees Receivable - Loans	Debit
137300	Administrative Fees Receivable - Taxes	Debit
137400	Criminal Restitution Receivable	Debit
137500	Allowance for Loss on Administrative Fees Receivable - Loans	Credit
137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	Credit
137800	Allowance for Loss on Administrative Fees Receivable - Taxes	Credit
137900	Allowance for Loss on Criminal Restitution Receivable	Credit
138000	Loans Receivable - Troubled Assets Relief Program	Debit
138100	Interest Receivable - Loans - Troubled Assets Relief Program	Debit
138400	Interest Receivable - Foreign Currency Denominated Assets	Debit
138500	Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program	Credit
138900	Allowance for Subsidy - Loans - Troubled Assets Relief Program	Credit
139000	Appropriated Dedicated Collections Receivable	Debit
139900	Allowance for Subsidy	Credit
141000	Advances and Prepayments	Debit

A	Chart of Accounts	Mannal
Account Number	Title	Normal Balance
198100	Receivable from Custodian or Non-Entity Assets Receivable From a Federal Agency - Other Than the General Fund of the U.S. Government	Debit
	INVENTORY AND RELATED PROPERTY	
151100	Operating Materials and Supplies Held for Use	Debit
151200	Operating Materials and Supplies Held in Reserve for Future Use	Debit
151300	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable	Debit
151400	Operating Materials and Supplies Held for Repair	Debit
151600	Operating Materials and Supplies in Development	Debit
151900	Operating Materials and Supplies - Allowance	Credit
152100	Inventory Purchased for Resale	Debit
152200	Inventory Held in Reserve for Future Sale	Debit
152300	Inventory Held for Repair	Debit
152400	Inventory - Excess, Obsolete, and Unserviceable	Debit
152500	Inventory - Raw Materials	Debit
152600	Inventory - Work-in-Process	Debit
152700	Inventory - Finished Goods	Debit
152900	Inventory - Allowance	Credit
	SEIZED MONETARY ASSETS	
153100	Seized Monetary Instruments	Debit
153200	Seized Cash Deposited	Debit
	FORFEITED PROPERTY	
154100	Forfeited Property Held for Sale	Debit
154200	Forfeited Property Held for Donation or Use	Debit
154900	Forfeited Property - Allowance	Credit
	FORECLOSED PROPERTY	
155100	Foreclosed Property	Debit
155900	Foreclosed Property - Allowance	Credit
156100	COMMODITIES	D 1 %
156100	Commodities Held Under Price Support and Stabilization Support	Debit
156900	Programs Commodities - Allowance	Credit
120700		Civait
1.55100	STOCKPILE MATERIALS	D 11
157100	Stockpile Materials Held in Reserve	Debit
157200	Stockpile Materials Held for Sale	Debit

Account Number	Title	
Number		
	OTHER RELATED PROPERTY	
159100	Other Related Property	Debit
159900	Other Related Property - Allowance	Credit
	INVESTMENTS	
161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	Debit
161100	Discount on U.S. Treasury Securities Issued by the Bureau of the	Credit
	Fiscal Service	
161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	Debit
161300	Amortization of Discount and Premium on U.S. Treasury	Debit
1.61000	Securities Issued by the Bureau of the Fiscal Service	D 1.4
161800	Market Adjustment - Investments	Debit
162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities	Debit
162100	Discount on Securities Other Than the Bureau of the Fiscal	Credit
	Service Securities	
162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities	Debit
162300	Amortization of Discount and Premium on Securities Other Than	Debit
102500	the Bureau of the Fiscal Service Securities	Deon
163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the	Debit
	Bureau of the Fiscal Service	
163100	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service	Credit
163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds	Debit
	Issued by the Bureau of the Fiscal Service	
164200	Preferred Stock Accounted for Under the Provisions of the Federal	Debit
164300	Credit Reform Act Allowance for Subsidy - Preferred Stock Accounted for Under the	Credit
101500	Provisions of the Federal Credit Reform Act	Cicaii
164400	Common Stock Accounted for Under the Provisions of the Federal	Debit
164500	Credit Reform Act Allowance for Subsidy - Common Stock Accounted for Under the	Credit
104300	Provisions of the Federal Credit Reform Act	Cicuit
164600	Discount on Securities Account for Under the Provisions of the	Credit
164700	Federal Credit Reform Act Promiser on Sequential Accounted for Under the Provisions of the	Dah:4
164700	Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act	Debit
165000	Preferred Stock in Federal Government Sponsored Enterprise	Debit

Account	Chart of Accounts	Normal
Number	Title	Balance
165100	Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise	Debit
165200	Common Stock Warrants in Federal Government Sponsored Enterprise	Debit
165300	Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise	Debit
167000	Foreign Investments	Debit
167100	Discount on Foreign Investments	Credit
167200	Premium on Foreign Investments	Debit
167900	Foreign Exchange Rate Revalue Adjustments - Investments	Debit
169000	Other Investments	Debit
151100	GENERAL PROPERTY, PLANT, AND EQUIPMENT	5.1 1
171100	Land and Land Rights	Debit
171200	Improvements to Land	Debit
171900	Accumulated Depreciation on Improvements to Land	Credit
172000	Construction-in-Progress	Debit
173000	Buildings, Improvements, and Renovations	Debit Credit
173900	Accumulated Depreciation on Buildings, Improvements, and Renovations	Credit
174000	Other Structures and Facilities	Debit
174900	Accumulated Depreciation on Other Structures and Facilities	Credit
175000	Equipment	Debit
175900	Accumulated Depreciation on Equipment	Credit
181000	Assets Under Capital Lease	Debit
181900	Accumulated Depreciation on Assets Under Capital Lease	Credit
182000	Leasehold Improvements	Debit
182900	Accumulated Amortization on Leasehold Improvements	Credit
183000	Internal-Use Software	Debit
183200	Internal-Use Software in Development	Debit
183900	Accumulated Amortization on Internal-Use Software	Credit
184000	Other Natural Resources	Debit
184900	Allowance for Depletion	Credit
189000	Other General Property, Plant, and Equipment	Debit
189900	Accumulated Depreciation on Other General Property, Plant, and Equipment	Credit
	OTHER ASSETS	
192100	Receivable From Appropriations	Debit
192300	Contingent Receivable for Capital Transfers	Debit
192500	Capital Transfers Receivable	Debit
198000	Asset for Agency's Custodial and Non-Entity Liabilities - General Fund of the U.S. Government	Debit

Account	Chart of Accounts	Normal
Number	Title	Balance
199000	Other Assets	Debit
199010	Other Assets - General Fund of the U.S. Government	Debit
199500	General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed	Debit
199900	Central Accounting Control Account	Debit
200000	LIABILITIES	
201000	Liability for Fund Balance With Treasury	Credit
209010	Liability for Fund Balance While Awaiting a Warrant	Credit
	ACCRUED LIABILITIES - OTHER	
211000	Accounts Payable	Credit
211200	Accounts Payable for Federal Government Sponsored Enterprise	Credit
212000	Disbursements in Transit	Credit
213000	Contract Holdbacks	Credit Credit
214000 214100	Accrued Interest Payable - Not Otherwise Classified Accrued Interest Payable - Loans	Credit
214100	Accrued Interest Payable - Debt	Credit
215000	Payable for Transfers of Currently Invested Balances	Credit
215500	Expenditure Transfers Payable	Credit
216000	Entitlement Benefits Due and Payable	Credit
217000	Subsidy Payable to the Financing Account	Credit
218000	Loan Guarantee Liability	Credit
219000	Other Liabilities With Related Budgetary Obligations	Credit
219100	Liability for Employer Benefits and Claims Incurred but Not Reported	Credit
219200	Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks	Credit
219300	Allocation of Special Drawing Rights (SDRs)	Credit
220000	Liability for Unpaid Insurance Claims	Credit
220500	Liability for Unearned Insurance Premiums	Credit
	ACCRUED LIABILITIES - PAYROLL AND BENEFITS	
221000	Accrued Funded Payroll and Leave	Credit
221100	Withholdings Payable	Credit
221300	Employer Contributions and Payroll Taxes Payable	Credit
221500	Other Post Employment Benefits Due and Payable	Credit
221600	Pension Benefits Due and Payable to Beneficiaries	Credit
221700	Benefit Premiums Payable to Carriers	Credit
221800	Life Insurance Benefits Due and Payable to Beneficiaries	Credit
222000	Unfunded Leave	Credit
222500	Unfunded FECA Liability	Credit

Account	Chart of Accounts	
Number	Title	Balance
229000	Other Unfunded Employment Related Liability	Credit
	UNEARNED REVENUE	
231000	Liability for Advances and Prepayments	Credit
232000	Other Deferred Revenue	Credit
240000	Liability for Non-Fiduciary Deposit Funds and Undeposited Collections	Credit
241000	Liability for Clearing Accounts	Credit
	DEBT	
251000	Principal Payable to the Bureau of the Fiscal Service	Credit
251100	Capitalized Loan Interest Payable - Non-Credit Reform	Credit
252000	Principal Payable to the Federal Financing Bank	Credit
253000	Securities Issued by Federal Agencies Under General and Special Financing Authority	Credit
253100	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	Debit
253200	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	Credit
253300	Amortization of Discount on Securities Issued by Federal	Credit
253400	Agencies Under General and Special Financing Authority	Debit
233400	Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	Deon
254000	Participation Certificates	Credit
259000	Other Debt	Credit
	ACTUARIAL LIABILITIES	
261000	Actuarial Pension Liability	Credit
262000	Actuarial Health Insurance Liability	Credit
263000	Actuarial Life Insurance Liability	Credit
265000	Actuarial FECA Liability	Credit
266000	Actuarial Liabilities for Federal Insurance and Guarantee Programs	Credit
267000	Actuarial Liabilities for Treasury-Managed Benefit Programs	Credit
269000	Other Actuarial Liabilities	Credit
	OTHER LIABILITIES	
291000	Prior Liens Outstanding on Acquired Collateral	Credit
292000	Contingent Liabilities	Credit
292200	Contingent Liabilities - Federal Government Sponsored Enterprise	Credit
292300	Contingent Liability for Capital Transfers	Credit
294000	Capital Lease Liability	Credit
296000	Accounts Payable From Canceled Appropriations	Credit

Account		
Number	Title	Balance
297000	Liability for Capital Transfers	Credit
298000	Custodial Liability	Credit
298500	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity	Credit
299000	Other Liabilities Without Related Budgetary Obligations	Credit
299010	Other Liabilities Without Related Budgetary Obligations - General Fund of the U.S. Government	Credit
299100	Other Liabilities - Reductions	Credit
299110	Reductions of Other Liabilities - General Fund of the U.S. Government	Credit
299200	Appropriated Dedicated Collections Liability	Credit
299500	Estimated Cleanup Cost Liability	Credit
300000	NET POSITION	
309000	Unexpended Appropriations While Awaiting a Warrant	Credit
309010	Appropriations Outstanding - Warrants to be Issued	Debit
310000	Unexpended Appropriations - Cumulative	Credit
310100	Unexpended Appropriations - Appropriations Received	Credit
310200	Unexpended Appropriations - Transfers-In	Credit
310300	Unexpended Appropriations - Transfers-Out	Debit
310500	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year	Debit
310600	Unexpended Appropriations - Adjustments	Debit
310700	Unexpended Appropriations - Used - Accrued	Debit
310710	Unexpended Appropriations - Used - Disbursed	Debit
310800	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	Debit
310900	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	Debit
320000	Appropriations Outstanding - Cumulative	Debit
320100	Appropriations Outstanding - Warrants Issued	Debit
320110	Appropriations Outstanding - Transfers	Debit
320600	Appropriations Outstanding - Adjustments	Credit
320700	Appropriations Outstanding - Used - Accrued	Credit
320710	Appropriations Outstanding - Used - Disbursed	Credit
320800	Appropriations Outstanding - Prior-Period Adjustments	Credit
331000	Cumulative Results of Operations	Credit
340000	Fiduciary Net Assets	Credit
341000	Contributions to Fiduciary Net Assets	Credit
342000	Withdrawals or Distributions of Fiduciary Net Assets	Debit

SUPPLEME	ENT	Section I
	U.S. Standard General Ledger	
	Chart of Accounts	
Account		Normal
Number	Title	Balance
1 (011110 01		2
400000	BUDGETARY	
400000	BUDGETART	
	ANTICIPATED RESOURCES	
403400	Anticipated Adjustments to Contract Authority	Credit
404400	Anticipated Reductions to Borrowing Authority	Credit
404700	Anticipated Transfers to the General Fund of the U.S. Government	Credit
	- Current-Year Authority	
404800	Anticipated Transfers to the General Fund of the U.S. Government	Credit
	- Prior-Year Balances	
405000	Anticipated Reductions to Appropriations by Offsetting	Credit
102000	Collections or Receipts	Crean
406000	Anticipated Collections From Non-Federal Sources	Debit
407000	Anticipated Collections From Federal Sources	Debit
707000	Anticipated Concetions From Federal Sources	Deon
	TRANSFERS OF RECEIVABLES FROM INVESTED	
	BALANCES	
408100	Amounts Appropriated From a Specific Treasury-Managed Trust	Credit
100100	Fund TAFS - Receivable - Transferred	Crean
408200	Allocations of Realized Authority - To Be Transferred From	Credit
100200	Invested Balances - Transferred	Credit
408300	Transfers - Current-Year Authority - Receivable - Transferred	Credit
100500	Transfers Carrent Four Fractionity Receivable Transferred	Credit
	APPROPRIATIONS REALIZED	
411100	Debt Liquidation Appropriations	Debit
411200	Liquidation of Deficiency - Appropriations	Debit
411300	Appropriated Receipts Derived From Unavailable Trust or Special	Debit
	Fund Receipts	
411400	Appropriated Receipts Derived From Available Trust or Special	Debit
	Fund Receipts	
411500	Loan Subsidy Appropriation	Debit
411600	Debt Forgiveness Appropriation	Debit
411601	Debt Forgiveness - Cancellation of Debt Adjustment	Debit
411700	Loan Administrative Expense Appropriation	Debit
411800	Reestimated Loan Subsidy Appropriation	Debit
411900	Other Appropriations Realized	Debit
411910	Indefinite Appropriation - Upward Adjustments	Debit
411910	Definite Appropriation - Adjustments for Trust Fund Share - Prior	Credit
711714	Year	Cicuit
411990	Other Appropriations Realized - International Monetary Fund	Debit
411991	Other Appropriations Realized - International Monetary Fund -	Debit
111//1	Reserve Tranche	Deon
	TODOLYO ITUHOHO	

Part 1

Fiscal Year 2021 Reporting

	Chart of Accounts	
Account Number	Title	Normal Balance
411992	Other Appropriations Realized - International Monetary Fund - Letter of Credit	Debit
411993	Other Appropriations Realized - International Monetary Fund - New Arrangements to Borrow (NAB)	Debit
411994	Other Appropriations Realized - International Monetary Fund - Exchange Rate Changes (NAB)	Debit
412000	Anticipated Indefinite Appropriations	Debit
412050	Anticipated Definite Appropriation - Adjustments for Trust Fund Share - Prior Year	Credit
412100	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	Debit
412200	Authority Adjusted for Interest on the Bureau of the Fiscal Service Securities	Debit
412300	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	Debit
412400	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	Credit
412500	Loan Modification Adjustment Transfer Appropriation	Debit
412600	Amounts Appropriated From Specific Invested TAFS - Receivable	Debit
412700	Amounts Appropriated From Specific Invested TAFS - Payable	Credit
412800	Amounts Appropriated From Specific Invested TAFS - Transfers-In	Debit
412900	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	Credit
412000	CONTRACT AUTHORITY	C 1'4
413000 413100	Appropriation to Liquidate Contract Authority Withdrawn Current-Year Indefinite Contract Authority	Credit Debit
413100	Current-Year Definite Contract Authority	Debit
413120	Substitution of Contract Authority	Credit
413200	Decreases to Indefinite Contract Authority	Credit
413400	Indefinite Contract Authority Withdrawn	Credit
413415	Adjustment for Definite Contract Authority - Prior-Year	Credit
413500	Contract Authority Liquidated	Credit
413600	Contract Authority To Be Liquidated by Trust Funds	Credit
413700	Transfers of Contract Authority - Allocation	Debit
413800	Appropriation to Liquidate Contract Authority	Debit
413900	Contract Authority Carried Forward	Debit
41.4000	BORROWING AUTHORITY	G 1'
414000	Substitution of Borrowing Authority	Credit
414100	Current-Year Indefinite Borrowing Authority	Debit

Account Number	Title	Normal Balance
Number		Daiance
414120	Current-Year Definite Borrowing Authority	Debit
414200	Actual Repayment of Borrowing Authority Converted to Cash	Credit
414201	Modification Adjustment Transfer of Borrowing Authority Converted to Cash	Credit
414300	Current-Year Decreases to Indefinite Borrowing Authority	Credit
414400	Borrowing Authority Withdrawn	Credit
414500	Borrowing Authority Converted to Cash	Credit
414600	Actual Repayments of Debt, Current-Year Authority	Credit
414700	Actual Repayments of Debt, Prior-Year Balances	Credit
414800	Resources Realized From Borrowing Authority	Debit
414900	Borrowing Authority Carried Forward	Debit
	OTHER BUDGETARY RESOURCES	
412250	Federal Financing Bank (FFB) - Net Principal Payments	Debit
415000	Reappropriations - Transfers-In	Debit
415100	Actual Capital Transfers to the General Fund of the U.S.	Credit
415200	Government, Current-Year Authority	C 1:4
415200	Actual Capital Transfers to the General Fund of the U.S.	Credit
415300	Government, Prior-Year Balances Transfers of Contract Authority - Non-Allocation	Debit
415400	Appropriation to Liquidate Contract Authority - Non-Allocation -	Debit
	Transferred	
415500	Appropriation to Liquidate Contract Authority - Allocation - Transferred	Debit
415700	Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously	Debit
	Precluded From Obligation	
415730	Authority Made Available From Appropriations Previously Precluded From Obligation	Debit
415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	Debit
415900	Repayment of Repayable Advances - Current-Year Authority	Credit
415901	Repayment of Repayable Advances - Prior-Year Balances	Credit
416000	Anticipated Transfers - Current-Year Authority	Debit
416500	Allocations of Authority - Anticipated From Invested Balances	Debit
416512	Allocations of Authority - Anticipated From Invested Balances -	Debit
	Prior Year	
416600	Allocations of Realized Authority - To Be Transferred From	Debit
416612	Invested Balances Allocations of Realized Authority. To Be Transformed From	Dobit
416612	Allocations of Realized Authority - To Be Transferred From Invested Balances - Prior Year	Debit
416700	Allocations of Realized Authority - Transferred From Invested	Debit
	Balances	

Account	onait of Accounts	Normal
Number	Title	Balance
416712	Allocations of Realized Authority - Transferred From Invested Balances - Prior Year	Debit
416800	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	Debit
417000	Transfers - Current-Year Authority	Debit
417100	Non-Allocation Transfers of Invested Balances - Receivable	Debit
417200	Non-Allocation Transfers of Invested Balances - Payable	Credit
417300	Non-Allocation Transfers of Invested Balances - Transferred	Debit
417400	Transfers - Current-Year Borrowing Authority Converted to Cash	Debit
417500	Allocation Transfers of Current-Year Authority for Non-Invested Accounts	Debit
417590	Allocation Transfers of Current-Year Authority for Non-Invested Accounts - International Monetary Fund	Debit
417600	Allocation Transfers of Prior-Year Balances	Debit
417690	Allocation Transfers of Prior-Year Balances - International Monetary Fund	Debit
418000	Anticipated Transfers - Prior-Year Balances	Debit
418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	Debit
419000	Transfers - Prior-Year Balances	Debit
419100	Balance Transfers - Extension of Availability Other Than Reappropriations	Debit
419200	Balance Transfers - Unexpired to Expired	Debit
419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	Debit
419500	Transfer of Obligated Balances	Debit
419600	Balance Transfers-In - Expired to Expired	Debit
419700	Balance Transfers-Out - Expired to Expired	Credit
419900	Transfer of Expired Expenditure Transfers - Receivable	Debit
420100	Total Actual Resources - Collected	Debit
420190	Total Actual Resources - Collected - International Monetary Fund	Debit
420800	Adjustment to Total Resources - Disposition of Canceled Payables	Credit
421000	Anticipated Reimbursements	Debit
421200	Liquidation of Deficiency - Offsetting Collections	Debit
421500	Anticipated Expenditure Transfers from Trust Funds	Debit
421512	Anticipated Offsetting Collections - Expenditure Transfer from	Debit
122100	Trust Funds - Adjustments for Trust Fund Share - Prior Year	D 11.
422100	Unfilled Customer Orders Without Advance	Debit
422200	Unfilled Customer Orders With Advance	Debit
422300	Uncollected Subsidy from Program Account	Debit
422500	Expenditure Transfers From Trust Funds - Receivable	Debit
422512	Offsetting Collections - Expenditure Transfer from Trust Funds - Receivable - Adjustments for Trust Fund Share - Prior Year	Debit

Account Number	Title	Normal Balance
423000	Unfilled Customer Orders Without Advance - Transferred	Debit
423100	Unfilled Customer Orders With Advance - Transferred	Credit
423200	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	Debit
423300	Reimbursements Earned - Receivable - Transferred	Debit
423400	Other Federal Receivables - Transferred	Debit
424000	Appropriations Reduced by Offsetting Collections or Receipts - Collected	Credit
425100	Reimbursements Earned - Receivable	Debit
425200	Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources	Debit
425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	Debit
425400	Reimbursements Earned - Collected From Non-Federal Sources	Debit
425500	Expenditure Transfers from Trust Funds - Collected	Debit
425512	Offsetting Collections - Expenditure Transfer from Trust Funds -	Debit
	Collected - Adjustments for Trust Fund Share - Prior Year	
426000	Actual Collections of Governmental-Type Fees	Debit
426100	Actual Collections of Business-Type Fees	Debit
426200	Actual Collections of Loan Principal	Debit
426300	Actual Collections of Loan Interest	Debit
426400	Actual Collections of Rent	Debit
426500	Actual Collections From Sale of Foreclosed Property	Debit
426600	Other Actual Business-Type Collections From Non-Federal Sources	Debit
426700	Other Actual Governmental-Type Collections From Non-Federal Sources	Debit
426800	Interest Collected From Foreign Securities and Special Drawing Rights (SDR)	Debit
427100	Actual Program Fund Subsidy Collected	Debit
427300	Interest Collected From Treasury	Debit
427500	Actual Collections From Liquidating Fund	Debit
427600	Actual Collections From Financing Fund	Debit
427700	Other Actual Collections - Federal/Non-Federal Exception Sources	Debit
428300	Interest Receivable From Treasury	Debit
428500	Receivable From the Liquidating Fund	Debit
428600	Receivable From the Financing Fund	Debit
428700	Other Federal Receivables	Debit
429000	Amortization of Investments in U.S. Treasury Zero Coupon Bonds	Debit
429500	Adjustments to the Exchange Stabilization Fund (ESF)	Debit
429590	Adjustments to the International Monetary Fund	Debit

	Chart of Accounts	NT 1
Account Number	Title	Normal Balance
	BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNOBLIGATED	
431000	Anticipated Recoveries of Prior-Year Obligations	Debit
432000	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	Debit
435000	Canceled Authority	Credit
435100	Partial or Early Cancellation of Authority	Credit
435190	Partial Cancellation of Authority - International Monetary Fund	Credit
435400	Appropriation Withdrawn	Credit
435500	Cancellation of Appropriation From Unavailable Receipts	Credit
435600	Cancellation of Appropriation From Invested Balances	Credit
435700	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	Credit
437000	Offset to Appropriation Realized for Redemption of Treasury Securities	Credit
438200	Temporary Reduction - New Budget Authority	Credit
438300	Temporary Reduction - Prior-Year Balances	Credit
438400	Temporary Reduction/Cancellation Returned by Appropriation	Credit
438500	Temporary Sequester Returned for Cancellation	Debit
438700	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	Credit
438800	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	Credit
439000	Reappropriations - Transfers-Out	Credit
439100	Adjustments to Indefinite Appropriations	Credit
439190	Adjustments to Indefinite Appropriations - International Monetary Fund	Credit
439200	Permanent Reduction - New Budget Authority	Credit
439300	Permanent Reduction - Prior-Year Balances	Credit
439400	Receipts Unavailable for Obligation Upon Collection	Credit
439401	Daily Inflation/Deflation Compensation Adjustment - Unavailable	Credit
439402	Daily Inflation/Deflation Compensation Adjustment - Previously Unavailable	Debit
439412	Unobligated Balances Made Available from Previously Unavailable Receipts - Adjustments for Trust Fund Share - Prior Year	Debit
439432	Anticipated Unobligated Balances Made Available from Previously Unavailable Receipts - Adjustments for Trust Fund Share - Prior Year	Debit
439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority	Credit

Account Number	Title	Normal Balance
Ttullibel		Dalance
439504	Obligation Limitation - Temporary - Prior-Year and Current-Year Budget Authority	Credit
439600	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection	Credit
439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances	Credit
439701	Appropriations Temporarily Precluded From Obligation - Prior- Year	Credit
439730	Appropriations Temporarily Precluded From Obligation	Credit
439800	Offsetting Collections Temporarily Precluded From Obligation	Credit
439900	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation	Credit
442000	Unapportioned Authority - Pending Rescission	Credit
443000	Unapportioned Authority - OMB Deferral	Credit
445000	Unapportioned Authority	Credit
451000	Apportionments	Credit
459000	Apportionments - Anticipated Resources - Programs Subject to Apportionment	Credit
461000	Allotments - Realized Resources	Credit
462000	Unobligated Funds Exempt From Apportionment	Credit
462090	Unobligated Funds Exempt From Apportionment - International Monetary Fund	Credit
462091	Unobligated Funds Exempt From Apportionment - International Monetary Fund - New Arrangements to Borrow (NAB)	Credit
463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)	Credit
465000	Allotments - Expired Authority	Credit
469000	Anticipated Resources - Programs Exempt From Apportionment	Credit
470000	Commitments - Programs Subject to Apportionment	Credit
472000	Commitments - Programs Exempt From Apportionment	Credit
	BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNEXPENDED OBLIGATIONS	
436000	Appropriation Purpose Fulfilled - Balance Not Available	Credit
436001	Appropriation Purpose Fulfilled - To be Returned to Treasury	Debit
480100	Undelivered Orders - Obligations, Unpaid	Credit
480200	Undelivered Orders - Obligations, Prepaid/Advanced	Credit
483100	Undelivered Orders - Obligations, Frepand/Advanced Undelivered Orders - Obligations Transferred, Unpaid	Credit
483200	Undelivered Orders - Obligations Transferred, Prepaid/Advanced	Credit
403200	Onuchvered Orders - Odligations Transferred, Prepaid/Advanced	Cicuit

	Chart of Accounts	
Account Number	Title	Normal Balance
487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	Debit
487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	Debit
488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	Credit
488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	Credit
	BUDGETARY ADJUSTMENTS AND STATUS OF	
	RESOURCES - EXPENDED AUTHORITY	
490100	Delivered Orders - Obligations, Unpaid	Credit
490200	Delivered Orders - Obligations, Paid	Credit
490800	Authority Outlayed Not Yet Disbursed	Credit
493100	Delivered Orders - Obligations Transferred, Unpaid	Credit
497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	Debit
497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	Debit
498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	Credit
498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	Credit
500000	REVENUE AND OTHER FINANCING SOURCES	
510000	Revenue From Goods Sold	Credit
510900	Contra Revenue for Goods Sold	Debit
520000	Revenue From Services Provided	Credit
520900	Contra Revenue for Services Provided	Debit
531000	Interest Revenue - Other	Credit
531100	Interest Revenue - Investments	Credit
531200	Interest Revenue - Loans Receivable/Uninvested Funds	Credit
531300	Interest Revenue - Subsidy Amortization	Credit
531400	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	Credit
531500	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	Debit
531700	Contra Revenue for Interest Revenue - Loans Receivable	Debit
531800	Contra Revenue for Interest Revenue - Investments	Debit
531900	Contra Revenue for Interest Revenue - Other	Debit
532000	Penalties and Fines Revenue	Credit
532400	Contra Revenue for Penalties and Fines	Debit

	Chart of Accounts	NY 1
Account Number	Title	Normal Balance
532500	Administrative Fees Revenue	Credit
532900	Contra Revenue for Administrative Fees	Debit
540000	Funded Benefit Program Revenue	Credit
540500	Unfunded FECA Benefit Revenue	Credit
540600	Contra Revenue for Unfunded FECA Benefit Revenue	Debit
540900	Contra Revenue for Funded Benefit Program Revenue	Debit
550000	Insurance and Guarantee Premium Revenue	Credit
550900	Contra Revenue for Insurance and Guarantee Premium Revenue	Debit
560000	Donated Revenue - Financial Resources	Credit
560900	Contra Revenue for Donations - Financial Resources	Debit
561000	Donated Revenue - Non-Financial Resources	Credit
561900	Contra Donated Revenue - Nonfinancial Resources	Debit
564000	Forfeiture Revenue - Cash and Cash Equivalents	Credit
564900	Contra Forfeiture Revenue - Cash and Cash Equivalents	Debit
565000	Forfeiture Revenue - Forfeitures of Property	Credit
565900	Contra Forfeiture Revenue - Forfeitures of Property	Debit
570000	Expended Appropriations - Used - Accrued	Credit
570005	Appropriations - Expended - Accrued	Debit
570006	Appropriations - Expended - Disbursed	Debit
570010	Expended Appropriations - Disbursed	Credit
570500	Expended Appropriations - Prior-Period Adjustments Due to	Credit
	Corrections of Errors - Years Preceding the Prior-Year	
570800	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	Credit
570810	Appropriations - Expended - Prior-Period Adjustments	Debit
570900	Expended Appropriations - Prior-Period Adjustments Due to	Credit
	Changes in Accounting Principles	
571000	Transfer-in of Agency Unavailable Custodial and Non-Entity Collections	Credit
571200	Accrual of Agency Amount To Be Collected - Custodial and Non-	Credit
	Entity - General Fund of the U.S. Government	
571300	Accrual of Amounts Receivable from Custodian or Non-Entity	Credit
	Assets Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government	
572000	Financing Sources Transferred In Without Reimbursement	Credit
573000	Financing Sources Transferred Out Without Reimbursement	Debit
573500	Appropriated Dedicated Collections to be Transferred In	Credit
573600	Appropriated Dedicated Collections to be Transferred Out	Debit
574000	Appropriated Dedicated Collections Transferred In	Credit
574500	Appropriated Dedicated Collections Transferred Out	Debit
575000	Expenditure Financing Sources - Transfers-In	Credit
575500	Non-Expenditure Financing Sources - Transfers-In - Other	Credit

Account	Chart of Accounts	Normal
Number	Title	Balance
575600	Non-Expenditure Financing Sources - Transfers-In - Capital Transfers	Credit
576000	Expenditure Financing Sources - Transfers-Out	Debit
576500	Non-Expenditure Financing Sources - Transfers-Out - Other	Debit
576600	Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers	Debit
577500	Non-Budgetary Financing Sources Transferred In	Credit
577600	Non-Budgetary Financing Sources Transferred Out	Debit
577700	Authority Transfer Control In	Credit
577800	Authority Transfer Control Out	Debit
578000	Imputed Financing Sources	Credit
579000	Other Financing Sources	Credit
579001	Other Non-Budgetary Financing Sources for Debt Accruals/Amortization	Credit
579010	Other General Fund Financing Sources	Debit
579100	Adjustment to Financing Sources - Credit Reform	Debit
579200	Financing Sources To Be Transferred Out - Contingent Liability	Debit
579500	Seigniorage	Credit
580000	Tax Revenue Collected - Not Otherwise Classified	Credit
580100	Tax Revenue Collected - Individual	Credit
580200	Tax Revenue Collected - Corporate	Credit
580300	Tax Revenue Collected - Unemployment	Credit
580400	Tax Revenue Collected - Excise	Credit
580500	Tax Revenue Collected - Estate and Gift	Credit
580600	Tax Revenue Collected - Customs	Credit
582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified	Credit
582100	Tax Revenue Accrual Adjustment - Individual	Credit
582200	Tax Revenue Accrual Adjustment - Corporate	Credit
582300	Tax Revenue Accrual Adjustment - Unemployment	Credit
582400	Tax Revenue Accrual Adjustment - Excise	Credit
582500	Tax Revenue Accrual Adjustment - Estate and Gift	Credit
582600	Tax Revenue Accrual Adjustment - Customs	Credit
583000	Contra Revenue for Taxes - Not Otherwise Classified	Debit
583100	Contra Revenue for Taxes - Individual	Debit
583200	Contra Revenue for Taxes - Corporate	Debit
583300	Contra Revenue for Taxes - Unemployment	Debit
583400	Contra Revenue for Taxes - Excise	Debit
583500	Contra Revenue for Taxes - Estate and Gift	Debit
583600	Contra Revenue for Taxes - Customs	Debit
589000	Tax Revenue Refunds - Not Otherwise Classified	Debit
589100	Tax Revenue Refunds - Individual	Debit
589200	Tax Revenue Refunds - Corporate	Debit
589300	Tax Revenue Refunds - Unemployment	Debit

	Chart of Accounts	N 7 1
Account Number	Title	Normal Balance
589400	Tax Revenue Refunds - Excise	Debit
589500	Tax Revenue Refunds - Estate and Gift	Debit
589600	Tax Revenue Refunds - Customs	Debit
590000	Other Revenue	Credit
590900	Contra Revenue for Other Revenue	Debit
591900	Revenue and Other Financing Sources - Cancellations	Debit
591910	Cancellations of Revenue and Other Financing Sources - The General Fund of the U.S. Government	Credit
592100	Valuation Change in Investments - Exchange Stabilization Fund (ESF)	Credit
592200	Valuation Change in Investments for Federal Government Sponsored Enterprise	Credit
592300	Valuation Change in Investments - Beneficial Interest in Trust	Credit
599000	Collections for Others - Statement of Custodial Activity	Debit
599100	Accrued Collections for Others - Statement of Custodial Activity	Debit
599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	Debit
599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	Debit
599700	Financing Sources Transferred In From Custodial Statement Collections	Credit
599800	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government	Debit
600000	EXPENSES	
610000	Operating Expenses/Program Costs	Debit
615000	Expensed Asset	Debit
619000	Contra Bad Debt Expense - Incurred for Others	Credit
619900	Adjustment to Subsidy Expense	Credit
631000	Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank	Debit
632000	Interest Expenses on Securities	Debit
633000	Other Interest Expenses	Debit
633800	Remuneration Interest	Debit
634000	Interest Expense Accrued on the Liability for Loan Guarantees	Debit
640000	Benefit Expense	Debit
650000	Cost of Goods Sold	Debit
660000	Applied Overhead	Credit
661000	Cost Capitalization Offset	Credit
671000	Depreciation, Amortization, and Depletion	Debit
672000	Bad Debt Expense	Debit
673000	Imputed Costs	Debit

Account Number	Title	Normal
Number	Title	Balance
679000 679500	Other Expenses Not Requiring Budgetary Resources Contra Expense-Non-Fiduciary Deposit Fund Intra-governmental	Debit Credit
680000 685000	Administrative Fees Future Funded Expenses Employer Contributions to Employee Benefit Programs Not	Debit Debit
690000	Requiring Current-Year Budget Authority (Unobligated) Non-Production Costs	Debit
700000	GAINS/LOSSES/MISCELLANEOUS ITEMS	
	GAINS	
711000	Gains on Disposition of Assets - Other	Credit
711100	Gains on Disposition of Investments	Credit
711200	Gains on Disposition of Borrowings	Credit
717100	Gains on Changes in Long-Term Assumptions - From Experience	Credit
717200	Losses on Changes in Long-Term Assumptions - From Experience	Debit
718000	Unrealized Gains	Credit
718100	Unrealized Gain - Exchange Stabilization Fund (ESF)	Credit
719000	Other Gains	Credit
719090	Gains on International Monetary Fund Assets	Credit
719100	Gains for Exchange Stabilization Fund (ESF) Accrued Interest and Charges	Credit
	LOSSES	
721000	Losses on Disposition of Assets - Other	Debit
721100	Losses on Disposition of Investments	Debit
721200	Losses on Disposition of Borrowings	Debit
727100	Gains on Changes in Long-Term Assumptions	Credit
727200	Losses on Changes in Long-Term Assumptions	Debit
728000	Unrealized Losses	Debit
728100	Unrealized Losses - Exchange Stabilization Fund (ESF)	Debit
729000	Other Losses	Debit
729090	Losses on International Monetary Fund Assets	Debit
729100	Losses for Exchange Stabilization Fund (ESF) Accrued Interest and Charges	Debit
729200	Other Losses From Impairment of Assets	Debit
	MISCELLANEOUS ITEMS	
730000	Extraordinary Items	Credit
740000	Prior-Period Adjustments Due to Corrections of Errors	Credit
740100	Prior-Period Adjustments Due to Changes in Accounting Principles	Credit

Account	Chart of Accounte	Normal
Number	Title	Balance
740500	Prior-Period Adjustments Due to Corrections of Errors -Years Preceding the Prior-Year	Credit
750000	Distribution of Income - Dividend	Debit
760000	Changes in Actuarial Liability	Debit
771000	Trust Fund Warrant Journal Vouchers Issued Net of Adjustments	Debit
800000	MEMORANDUM	
801000	Guaranteed Loan Level	Debit
801500	Guaranteed Loan Level - Unapportioned	Credit
802000	Guaranteed Loan Level - Apportioned	Credit
804000	Guaranteed Loan Level - Used Authority	Credit
804500	Guaranteed Loan Level - Unused Authority	Credit
805000	Guaranteed Loan Principal Outstanding	Debit
805300	Guaranteed Loan New Disbursements by Lender	Credit
806500	Guaranteed Loan Collections, Defaults, and Adjustments	Debit
807000	Guaranteed Loan Cumulative Disbursements by Lenders	Credit
809100	Partial or Early Cancellation of Authority	Credit
809200	Offset for Partial or Early Cancellation of Authority	Debit
880100	Offset for Purchases of Assets	Credit
880200	Purchases of Property, Plant, and Equipment	Debit
880300	Purchases of Inventory and Related Property	Debit
880400	Purchases of Assets - Other	Debit



Treasury Financial Manual

Part 1, Section II: Accounts and Definitions

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

Account Title

Account Number

Normal Balance of the Account (Debit or Credit)

Account Definition

Part 1
SUPPLEMENT

SUPPLEMENT Section II

U.S. Standard General Ledger Accounts and Definitions

Account Title: Fund Balance With Treasury

Account Number: 101000 **Normal Balance:** Debit

Definition: This account is used to record the aggregate amount of funds on deposit with

the 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 entities. It also is increased by amounts borrowed from the Bureau of the Fiscal Service, 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 Fiscal Service or other federal entities); (3) cancellation of expired appropriations; (4) transfers and reimbursements to other federal entities or non-federal entities or to the General Fund of the U.S. Government; and (5) sequestration or rescission of appropriations. (See USSGL account 153200, "Seized Cash Deposited.") This account does not close at year-end.

Account Title: Fund Balance With Treasury While Awaiting a Warrant

Account Number: 109000 **Normal Balance:** Debit

Definition: This account is used to record 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. Pursuant to a continuing resolution or enacted annual appropriation act, the account may be used while awaiting a warrant to be issued for an appropriation by the Department of the Treasury's Bureau of the Fiscal Service. The balance in this account will adjust to zero when the Department of the Treasury's Bureau of Fiscal Service issues a warrant and must adjust to zero by year-

end. This account does not close at year-end.

Account Title: General Fund of the U.S. Government's Operating Cash

Account Number: 110100 **Normal Balance:** Debit

Definition: This account is used to record the amount of cash available for the U.S.

Treasury to meet its daily operations. This account includes balances from tax collections, other revenue, federal debt receipts, and other various receipts net of cash outflows for budget outlays and other payments. This account is for the General Fund of the U.S. Government use only. This

account does not close at year-end.

U.S. Standard General Ledger Accounts and Definitions

Account Title: Restricted Operating Cash

Account Number: 110300 **Normal Balance:** Debit

Definition: This account is used to record the amount of cash that is restricted due to the

imposition on cash deposits by law, regulation, or agreement. Restricted cash mainly consists of the Supplementary Financial Program cash account. This

account is for the General Fund of the U.S. Government use only.

Account Title: Checks Outstanding

Account Number: 110900 **Normal Balance:** Credit

Definition: This account is used to record the amount of checks issued by U.S.

Disbursing Officers (for example includes Treasury Disbursing Officers and Non-Treasury Disbursing Officers) that have not been matched against a payment record in the Treasury Check Information System. This account is for the General Fund of the U.S. Government use only. This account does

not close at year-end.

Account Title: Undeposited Collections

Account Number: 111000 **Normal Balance:** Debit

Definition: This account is used to record the amount of collections on hand, not yet

deposited within the same accounting period. This account does not close at

year-end.

Account Title: Imprest Funds

Account Number: 112000 Normal Balance: Debit

Definition: This account is used to record the amount of cash authorized to be held by

federal entity cashiers at personal risk. This account does not close at year-

end.

Account Title: U.S. Debit Card Funds

Account Number: 112500 **Normal Balance:** Debit

Definition: This account is used to record the amount of cash authorized to be placed on

U.S. Federal Government debit cards by federal entities and held at personal risk by a federal entity representative. This account does not close at year-

end.

U.S. Standard General Ledger Accounts and Definitions

Account Title: Funds Held Outside of Treasury - Budgetary

Account Number: 113000 **Normal Balance:** Debit

Definition: This account is used to record the amount of cash deposited in accounts

outside of the U.S. Treasury, in non-Treasury General Accounts (non-TGAs) 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 year-end.

Account Title: Funds Held Outside of Treasury - Non-Budgetary

Account Number: 113500 **Normal Balance:** Debit

Definition: This account is used to record the amount of unrestricted cash deposited in

accounts outside of the U.S. Treasury, in non-Treasury General Accounts (non-TGAs) that are not included in the Budget of the United States Government. The Department of the Treasury and the Office of Management and Budget must approve use of this account. This account does not close at

year-end.

Account Title: Restricted Cash Held Outside of Treasury - Non-Budgetary

Account Number: 113510 **Normal Balance:** Debit

Definition: The amount of cash that is: restricted (due to the imposition on cash deposits

by law, regulation, or agreement); deposited in accounts outside of the U.S. Treasury in non-Treasury General Accounts (non-TGAs); and that are not included in the Budget of the United States Government. The Department of the Treasury and the Office of Management and Budget must approve use of

this account. This account does not close at year end.

Account Title: Cash Held by U.S. Disbursing Officers Outside the Treasury's

General Account

Account Number: 114500 **Normal Balance:** Debit

Definition: This account is used to record the amount of U.S. dollars held by U.S.

Disbursing Officers outside of the Treasury's General Account. This account is for the General Fund of the U.S. Government use only. This account does

not close at year-end.

Account Title: Other Cash Account Number: 119000 Normal Balance: Debit

Definition: This account is used to record the amount of cash holdings not otherwise

classified in another USSGL account. This account does not close at year-

end.

U.S. Standard General Ledger Accounts and Definitions

Account Title: Other Cash - International Monetary Fund

Account Number: 119090 **Normal Balance:** Debit

Definition: This account is used to record the amount of cash holdings in Federal

Reserve Bank of New York (FRBNY) Number 1 and Number 2 accounts. This USSGL account can only be used by the Department of the Treasury.

This account does not close at year-end.

Account Title: International Monetary Fund - Letter of Credit

Account Number: 119305 **Normal Balance:** Credit

Definition: This account is used to record the Letter of Credit for the International

Monetary Fund (IMF). This USSGL account can only be used by the

Department of the Treasury. This account does not close at year-end.

Account Title: International Monetary Fund - Receivable/Payable Currency

Valuation Adjustment

Account Number: 119306 **Normal Balance:** Debit

Definition: This account is used to record the receivable and payable associated with

currency valuation adjustments as the International Monetary Fund is in Special Drawing Rights (SDRs). Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance. This USSGL account can only be used by the Department of the Treasury.

This account does not close at year-end.

Account Title: International Monetary Fund - Dollar Deposits With the IMF

Account Number: 119307 **Normal Balance:** Credit

Definition: This account is used to record the dollar deposits with the International

Monetary Fund (IMF). This USSGL account can only be used by the

Department of the Treasury. This account does not close at year-end.

Account Title: International Monetary Fund - Currency Holdings

Account Number: 119309 **Normal Balance:** Debit

Definition: This account is used to record currency holdings for the International

Monetary Fund (IMF). This USSGL account can only be used by the

Department of the Treasury. This account does not close at year-end.

U.S. Standard General Ledger Accounts and Definitions

Account Title: International Monetary Fund - Reserve Position

Account Number: 119333 **Normal Balance:** Debit

Definition: This account is used to record the reserve position for the International

Monetary Fund (IMF). This USSGL account can only be used by the

Department of the Treasury. This account does not close at year-end.

Account Title: Exchange Stabilization Fund (ESF) Assets - Holdings of Special

Drawing Rights (SDR)

Account Number: 119400 **Normal Balance:** Debit

Definition: This account is used to record Special Drawing Rights held in the Exchange

Stabilization Fund. This account does not close at year-end.

Account Title: Other Monetary Assets

Account Number: 119500 Normal Balance: Debit

Definition: This account is used to record 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 153100, "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 year-end.

Account Title: Foreign Currency

Account Number: 120000 **Normal Balance:** Debit

Definition: This account is used to record the amount of U.S. dollar equivalent of

foreign government currency. This account does not close at year-end.

Account Title: Foreign Currency Denominated Equivalent Assets

Account Number: 120500 **Normal Balance:** Debit

Definition: This account is used to record 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 year-end. This USSGL account is to be used only by the Department of

the Treasury.

U.S. Standard General Ledger Accounts and Definitions

Account Title: Uninvested Foreign Currency

Account Number: 120900 **Normal Balance:** Debit

Definition: This account is used to record the amount of the U.S. dollar equivalent of the

foreign currency portfolio not invested into a security. This account does not close at year-end. This USSGL account is to be used only by the Department

of the Treasury.

Account Title: Foreign Currency Held Outside Of Treasury - Non-Budgetary

Account Number: 123500 **Normal Balance:** Debit

Definition: The U.S. dollar equivalent of unrestricted foreign government currency that

is also deposited in accounts outside of the U.S. Treasury in non-Treasury General Accounts (non-TGAs), and that are not included in the Budget of the United States Government. This account is for the Department of

Defense use only. This account does not close at year end.

Account Title: Central Accounting/Agency Reconciliation Account

Account Number: 125000 **Normal Balance:** Debit

Definition: This account is used to record the net amount of unreconciled deposit and

disbursement differences. The Statement of Differences (reconciliations for deposits) compares monthly totals of federal entity deposits presented or mailed to the bank with total deposits submitted through the banking system via Standard Form (SF) 215: Deposit Ticket/SF 5515: Debit Voucher (Collection Information Repository). The Statement of Differences (reconciliations for disbursements) compares monthly totals of Regional Finance Centers (RFCs) and/or transactions through Intra-governmental Payment and Collection (IPAC) with agency-reported payments and collections. This account is for the General Fund of the U.S. Government use only. This account does not close at year-end.

Account Title: Accounts Receivable

Account Number: 131000 **Normal Balance:** Debit

Definition: This account is used to record 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 year-end.

U.S. Standard General Ledger Accounts and Definitions

Account Title: Allowance for Loss on Accounts Receivable

Account Number: 131900 **Normal Balance:** Credit

Definition: This account is used to record 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 year-end.

Account Title: Funded Employment Benefit Contributions Receivable

Account Number: 132000 **Normal Balance:** Debit

Definition: This account is used to record the amount recorded by administering federal

entities 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 (FECA), and unemployment compensation. This amount excludes Social Security taxes. When the federal paying entity records the actual budgetary obligation, the associated FECA liability and receivable are considered

funded. This account does not close at year-end.

Account Title: Unfunded FECA Benefit Contributions Receivable

Account Number: 132100 **Normal Balance:** Debit

Definition: This account is used to record the amount recorded by the Department of

Labor for unfunded Federal Employees' Compensation Act (FECA) contributions due from employers. Until the paying federal entity records the actual budgetary obligation, the associated FECA liability and receivable are

considered unfunded. This account does not close at year-end.

Account Title: Taxes Receivable

Account Number: 132500 **Normal Balance:** Debit

Definition: This account is used to record 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 Federal Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards (SFFAS) No. 7, "Accounting for Revenue and Other Financing Sources." This account

does not close at year-end.

SUPPLEMENT Section II

U.S. Standard General Ledger Accounts and Definitions

Account Title: Allowance for Loss on Taxes Receivable

Account Number: 132900 **Normal Balance:** Credit

Definition: This account is used to record the estimated amount of uncollectible taxes

receivable. This account does not close at year-end.

Account Title: Receivable for Transfers of Currently Invested Balances

Account Number: 133000 **Normal Balance:** Debit

Definition: This account is used to record 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 Standard Form (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 year-end.

Account Title: Expenditure Transfers Receivable

Account Number: 133500 **Normal Balance:** Debit

Definition: This account is used to record 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 non-exchange transaction. This account does

not close at year-end.

Account Title: Interest Receivable - Not Otherwise Classified

Account Number: 134000 **Normal Balance:** Debit

Definition: This account is used to record the amount of accrued interest receivable not

otherwise identified. This account does not close at year-end.

Account Title: Interest Receivable - Loans

Account Number: 134100 **Normal Balance:** Debit

Definition: This account is used to record the amount of accrued interest charges

receivable on loans. This account does not close at year-end.

Account Title: Interest Receivable - Investments

Account Number: 134200 **Normal Balance:** Debit

Definition: This account is used to record the amount of accrued interest charges

receivable on investment securities. This account does not close at year-end.

SUPPLEMENT Section II

U.S. Standard General Ledger Accounts and Definitions

Account Title: Interest Receivable - Taxes

Account Number: 134300 **Normal Balance:** Debit

Definition: This account is used to record the amount of accrued interest charges

receivable on taxes. This account does not close at year-end.

Account Title: Interest Receivable on Special Drawing Rights (SDR)

Account Number: 134400 Normal Balance: Debit

Definition: This account is used to record 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: 134500 **Normal Balance:** Credit

Definition: This account is used to record 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 139900, "Allowance for Subsidy." This account does not close at

year-end.

Account Title: Allowance for Loss on Interest Receivable - Investments

Account Number: 134600 Normal Balance: Credit

Definition: This account is used to record the estimated amount of loss due to

uncollectible interest receivable on investment securities. This account does

not close at year-end.

Account Title: Allowance for Loss on Interest Receivable - Not Otherwise

Classified

Account Number: 134700 **Normal Balance:** Credit

Definition: This account is used to record the estimated amount of loss due to

uncollectible interest receivable from credit programs before fiscal year 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 139900, "Allowance for Subsidy." This account

does not close at year-end.

SUPPLEMENT Section II

U.S. Standard General Ledger Accounts and Definitions

Account Title: Allowance for Loss on Interest Receivable - Taxes

Account Number: 134800 **Normal Balance:** Credit

Definition: This account is used to record the estimated amount of loss due to

uncollectible interest receivable on taxes. This account does not close at

year-end.

Account Title: Loans Receivable

Account Number: 135000 **Normal Balance:** Debit

Definition: This account is used to record 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 year-

end.

Account Title: Loans Receivable - International Monetary Fund

Account Number: 135090 **Normal Balance:** Debit

Definition: This account is used to record the amount loaned to the International

Monetary Fund under the New Arrangements to Borrow (NAB). This USSGL account can only be used by the Department of the Treasury. This

account does not close at year-end.

Account Title: Capitalized Loan Interest Receivable - Non-Credit Reform

Account Number: 135100 Normal Balance: Debit

Definition: This account is used to record 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. Also used to record the related receivable resulting from the accretion of the original issue discount for Black Lung Disability Trust

Fund Obligations. This account does not close at year-end.

Account Title: Allowance for Loss on Loans Receivable

Account Number: 135900 **Normal Balance:** Credit

Definition: This account is used to record 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 year-end.

U.S. Standard General Ledger Accounts and Definitions

Account Title: Allowance for Loss on Loans Receivable - International Monetary

Fund

Account Number: 135990 **Normal Balance:** Credit

Definition: This account is used to record the estimated amounts of federal exchange

(FX) rate changes for loans to the International Monetary Fund (IMF) under the New Arrangements to Borrow (NAB). Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance. This USSGL account can only be used by the Department of the Treasury.

This account does not close at year-end.

Account Title: Penalties and Fines Receivable - Not Otherwise Classified

Account Number: 136000 **Normal Balance:** Debit

Definition: This account is used to record the amount of penalties and fines on

receivables that is not otherwise identified. This account does not close at

year-end.

Account Title: Penalties and Fines Receivable - Loans

Account Number: 136100 **Normal Balance:** Debit

Definition: This account is used to record the amount of penalties and fines on loans

receivable. This account does not close at year-end.

Account Title: Penalties and Fines Receivable - Taxes

Account Number: 136300 **Normal Balance:** Debit

Definition: This account is used to record the amount of penalties and fines on taxes

receivable. This account does not close at year-end.

Account Title: Allowance for Loss on Penalties and Fines Receivable - Loans

Account Number: 136500 **Normal Balance:** Credit

Definition: This account is used to record 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 139900, "Allowance for Subsidy." This account does not

close at year-end.

SUPPLEMENT Section II

U.S. Standard General Ledger Accounts and Definitions

Account Title: Allowance for Loss on Penalties and Fines Receivable - Not

Otherwise Classified

Account Number: 136700 **Normal Balance:** Credit

Definition: This account is used to record 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 year-end.

Account Title: Allowance for Loss on Penalties and Fines Receivable - Taxes

Account Number: 136800 **Normal Balance:** Credit

Definition: This account is used to record the estimated amount of loss due to

uncollectible penalties and fines receivable associated with taxes. This

account does not close at year-end.

Account Title: Administrative Fees Receivable - Not Otherwise Classified

Account Number: 137000 **Normal Balance:** Debit

Definition: This account is used to record the amount of administrative fees receivable

that is not otherwise identified. This account does not close at year-end.

Account Title: Administrative Fees Receivable - Loans

Account Number: 137100 **Normal Balance:** Debit

Definition: This account is used to record the amount of administrative fees on loans

receivable. This account does not close at year-end.

Account Title: Administrative Fees Receivable - Taxes

Account Number: 137300 **Normal Balance:** Debit

Definition: This account is used to record the amount of administrative fees on taxes

receivable. This account does not close at year-end.

Account Title: Criminal Restitution Receivable

Account Number: 137400 **Normal Balance:** Debit

Definition: The amount of criminal restitution funds receivable, resulting from court-

ordered fines and restitution in which a convicted offender is ordered to reimburse funds for losses incurred to federal entities. Criminal restitution may be ordered for losses incurred directly related to the offender's crime. Recognize as a receivable when court actions determine an assessment

(SFFAS No. 7, par. 54). This account does not close at year-end.

SUPPLEMENT Section II

U.S. Standard General Ledger Accounts and Definitions

Account Title: Allowance for Loss on Administrative Fees Receivable - Loans

Account Number: 137500 **Normal Balance:** Credit

Definition: This account is used to record 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 139900, "Allowance for Subsidy." This account

does not close at year-end.

Account Title: Allowance for Loss on Administrative Fees Receivable - Not

Otherwise Classified

Account Number: 137700 **Normal Balance:** Credit

Definition: This account is used to record the estimated amount of loss due to

uncollectible administrative fees receivable that is not otherwise identified.

This account does not close at year-end.

Account Title: Allowance for Loss on Administrative Fees Receivable - Taxes

Account Number: 137800 **Normal Balance:** Credit

Definition: This account is used to record the estimated amount of loss due to

uncollectible administrative fees receivable associated with taxes. This

account does not close at year-end.

Account Title: Allowance for Loss on Criminal Restitution Receivable

Account Number: 137900 **Normal Balance:** Credit

Definition: The estimated amount of loss due to uncollectible criminal restitution

receivables. This account does not close at year-end.

Account Title: Loans Receivable - Troubled Assets Relief Program

Account Number: 138000 **Normal Balance:** Debit

Definition: This account is used to record 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 year-end.

Account Title: Interest Receivable - Loans - Troubled Assets Relief Program

Account Number: 138100 **Normal Balance:** Debit

Definition: This account is used to record 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 year-end.

SUPPLEMENT Section II

U.S. Standard General Ledger Accounts and Definitions

Account Title: Interest Receivable - Foreign Currency Denominated Assets

Account Number: 138400 **Normal Balance:** Debit

Definition: This account is used to record the amount of the U.S. dollar equivalent of

accrued interest charges receivable on foreign currency denominated assets. This account does not close at year-end. 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: 138500 **Normal Balance:** Credit

Definition: This account is used to record 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 138900, "Allowance for Subsidy - Loans - Troubled Assets Relief Program." This

account does not close at year-end.

Account Title: Allowance for Subsidy - Loans - Troubled Assets Relief Program

Account Number: 138900 **Normal Balance:** Credit

Definition: This account is used to record 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 year-end.

Account Title: Appropriated Dedicated Collections Receivable

Account Number: 139000 **Normal Balance:** Debit

Definition: This account is used to record the amount due from unavailable receipt

account for funding provided under a continuing resolution and apportioned in accordance with Office of Management and Budget's automatic apportionment bulletin. Pursuant to a continuing resolution or enacted annual appropriation act, the account may be used while awaiting a warrant to be issued for an appropriation derived from an unavailable special or trust non-revolving receipt account by the Department of the Treasury's Bureau of the Fiscal Service. This account may also be used while waiting a warrant for reductions from the expenditure TAS to the unavailable receipt account. The balance in this account will adjust to zero when the Department of the Treasury's Bureau of Fiscal Service issues a warrant and must adjust to zero by year-end. This account does not close at year-end.

U.S. Standard General Ledger Accounts and Definitions

Account Title: Allowance for Subsidy

Account Number: 139900 **Normal Balance:** Credit

Definition: This account is used to record 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 135000, "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 year-end.

Account Title: Advances and Prepayments

Account Number: 141000 Normal Balance: Debit

Definition: This account is used to record 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 year-end.

Account Title: Operating Materials and Supplies Held for Use

Account Number: 151100 Normal Balance: Debit

Definition: This account is used to record 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 year-end.

Account Title: Operating Materials and Supplies Held in Reserve for Future Use

Account Number: 151200 **Normal Balance:** Debit

Definition: This account is used to record 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

year-end.

SUPPLEMENT Section II

U.S. Standard General Ledger Accounts and Definitions

Account Title: Operating Materials and Supplies - Excess, Obsolete, and

Unserviceable

Account Number: 151300 **Normal Balance:** Debit

Definition: This account is used to record 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 year-end.

Account Title: Operating Materials and Supplies Held for Repair

Account Number: 151400 **Normal Balance:** Debit

Definition: This account is used to record the cost or value of damaged personal

property held as operating materials and supplies that is more economical to repair than to dispose. Federal entities with immaterial amounts of operating materials and supplies held for repair may report these amounts in USSGL account 151100, "Operating Materials and Supplies Held for Use." This

account does not close at year-end.

Account Title: Operating Materials and Supplies in Development

Account Number: 151600 **Normal Balance:** Debit

Definition: This account is used to record the cost incurred or value of tangible personal

property, such as operating materials and supplies in development that will be consumed in normal operations upon completion of development. Upon completion, these costs will be transferred to USSGL account 151100, "Operating Materials and Supplies Held for Use," or USSGL account 151200, "Operating Materials and Supplies Held in Reserve for Future Use." Only the Department of Defense may use this account. This account does not

close at year-end.

Account Title: Operating Materials and Supplies - Allowance

Account Number: 151900 **Normal Balance:** Credit

Definition: This account is used to record 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 year-end.

SUPPLEMENT Section II

U.S. Standard General Ledger Accounts and Definitions

Account Title: Inventory Purchased for Resale

Account Number: 152100 **Normal Balance:** Debit

Definition: This account is used to record the cost or value of tangible personal property

purchased by a federal entity for resale. This account does not close at year-

end.

Account Title: Inventory Held in Reserve for Future Sale

Account Number: 152200 **Normal Balance:** Debit

Definition: This account is used to record 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 year-end.

Account Title: Inventory Held for Repair

Account Number: 152300 Normal Balance: Debit

Definition: This account is used to record 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 year-end.

Account Title: Inventory - Excess, Obsolete, and Unserviceable

Account Number: 152400 **Normal Balance:** Debit

Definition: This account is used to record the cost or value of tangible personal property

held as inventory that either exceeds the demand for sale, is no longer useful because of obsolescence, or is damaged beyond economical repair. This

account does not close at year-end.

Account Title: Inventory - Raw Materials

Account Number: 152500 Normal Balance: Debit

Definition: This account is used to record the cost or value of raw materials purchased

or donated for use as a component part of inventory. This account does not

close at year-end.

Account Title: Inventory - Work-in-Process

Account Number: 152600 **Normal Balance:** Debit

Definition: This account is used to record 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

year-end.

SUPPLEMENT Section II

U.S. Standard General Ledger Accounts and Definitions

Account Title: Inventory - Finished Goods

Account Number: 152700 **Normal Balance:** Debit

Definition: This account is used to record the accumulated cost or value of completed

products. This account does not close at year-end.

Account Title: Inventory - Allowance

Account Number: 152900 **Normal Balance:** Credit

Definition: This account is used to record 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

year-end.

Account Title: Seized Monetary Instruments

Account Number: 153100 **Normal Balance:** Debit

Definition: This account is used to record 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 154100, "Forfeited Property Held for Sale," and 154200, "Forfeited Property Held for Donation

or Use"). This account does not close at year-end.

Account Title: Seized Cash Deposited

Account Number: 153200 Normal Balance: Debit

Definition: This account is used to record the amount of cash seized by law enforcement

activity and deposited to the Department of the Treasury in banks or other financial institutions pending forfeiture judgment. This account does not

close at year-end.

Account Title: Forfeited Property Held for Sale

Account Number: 154100 **Normal Balance:** Debit

Definition: This account is used to record 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 year-end.

SUPPLEMENT Section II

U.S. Standard General Ledger Accounts and Definitions

Account Title: Forfeited Property Held for Donation or Use

Account Number: 154200 **Normal Balance:** Debit

Definition: This account is used to record the value of monetary instruments and

property intended to be donated or used by the federal entity 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 year-

end.

Account Title: Forfeited Property - Allowance

Account Number: 154900 **Normal Balance:** Credit

Definition: This account is used to record the estimated amount of third-party liens and

claims against forfeited property. This account does not close at year-end.

Account Title: Foreclosed Property

Account Number: 155100 Normal Balance: Debit

Definition: This account is used to record 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 year-end.

Account Title: Foreclosed Property - Allowance

Account Number: 155900 **Normal Balance:** Credit

Definition: This account is used to record 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 year-end.

Account Title: Commodities Held Under Price Support and Stabilization Support

Programs

Account Number: 156100 Normal Balance: Debit

Definition: This account is used to record the cost or value of commercial items held to

stabilize or support market prices. This account does not close at year-end.

Account Title: Commodities - Allowance

Account Number: 156900 **Normal Balance:** Credit

Definition: This account is used to record the amount needed to reduce the gross value

of commodities to their expected net realizable value. This account does not

close at year-end.

SUPPLEMENT Section II

U.S. Standard General Ledger Accounts and Definitions

Account Title: Stockpile Materials Held in Reserve

Account Number: 157100 **Normal Balance:** Debit

Definition: This account is used to record 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 year-

end.

Account Title: Stockpile Materials Held for Sale

Account Number: 157200 **Normal Balance:** Debit

Definition: This account is used to record 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 year-end.

Account Title: Other Related Property

Account Number: 159100 **Normal Balance:** Debit

Definition: This account is used to record the value of other related property not

otherwise classified in the USSGL, including real property acquired through

military base closings. This account does not close at year-end.

Account Title: Other Related Property - Allowance

Account Number: 159900 **Normal Balance:** Credit

Definition: This account is used to record 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 year-end.

Account Title: Investments in U.S. Treasury Securities Issued by the Bureau of the

Fiscal Service

Account Number: 161000 **Normal Balance:** Debit

Definition: This account is used to record the par value of U.S. Treasury securities

issued by the Bureau of the Fiscal Service. 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 year-end.

SUPPLEMENT Section II

U.S. Standard General Ledger Accounts and Definitions

Account Title: Discount on U.S. Treasury Securities Issued by the Bureau of the

Fiscal Service

Account Number: 161100 **Normal Balance:** Credit

Definition: This account is used to record the full discount amount on U.S. Treasury

securities issued by the Bureau of the Fiscal Service and held by a federal

entity. This account does not close at year-end.

Account Title: Premium on U.S. Treasury Securities Issued by the Bureau of the

Fiscal Service

Account Number: 161200 **Normal Balance:** Debit

Definition: This account is used to record the full premium amount on U.S. Treasury

securities issued by the Bureau of the Fiscal Service and held by a federal

entity. This account does not close at year-end.

Account Title: Amortization of Discount and Premium on U.S. Treasury Securities

Issued by the Bureau of the Fiscal Service

Account Number: 161300 Normal Balance: Debit

Definition: This account is used to record the amortization amount of discounts and

premiums on U.S. Treasury securities issued by the Bureau of the Fiscal Service and held by a federal entity. 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 year-end.

Account Title: Market Adjustment - Investments

Account Number: 161800 **Normal Balance:** Debit

Definition: This account is used to record 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) Statement of Federal Financial Accounting Standards (SFFAS) No, 5, "Accounting for Liabilities of the Federal Government," paragraph 50, entities not reporting under FASAB generally accepted accounting principles could also 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 year-end.

SUPPLEMENT Section II

U.S. Standard General Ledger Accounts and Definitions

Account Title: Investments in Securities Other Than the Bureau of the Fiscal Service

Securities

Account Number: 162000 **Normal Balance:** Debit

Definition: This account is used to record the par value of U.S. securities issued by

federal entities and the par value of securities issued by non-federal entities.

This account does not close at year-end.

Account Title: Discount on Securities Other Than the Bureau of the Fiscal Service

Securities

Account Number: 162100 **Normal Balance:** Credit

Definition: This account is used to record the full discount on securities other than the

Bureau of the Fiscal Service securities held by a federal entity and does not include Troubled Assets Relief Program related securities. This account does

not close at year-end.

Account Title: Premium on Securities Other Than the Bureau of the Fiscal Service

Securities

Account Number: 162200 **Normal Balance:** Debit

Definition: This account is used to record the full premium amount on securities other

than the Bureau of the Fiscal Service securities held by a federal entity and does not include Troubled Assets Relief Program related securities. This

account does not close at year-end.

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

Bureau of the Fiscal Service Securities

Account Number: 162300 **Normal Balance:** Debit

Definition: This account is used to record the amortization amount of discount and

premium on securities other than the Bureau of the Fiscal Service securities held by a federal entity. 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 year-end.

Account Title: Investments in U.S. Treasury Zero Coupon Bonds Issued by the

Bureau of the Fiscal Service

Account Number: 163000 **Normal Balance:** Debit

Definition: This account is used to record the par value of U.S. Treasury Zero Coupon

Bonds issued by the Bureau of the Fiscal Service. This account does not

close at year-end.

SUPPLEMENT Section II

U.S. Standard General Ledger Accounts and Definitions

Account Title: Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau

of the Fiscal Service

Account Number: 163100 **Normal Balance:** Credit

Definition: This account is used to record the full discount amount of U.S. Treasury

Zero Coupon Bonds issued by the Bureau of the Fiscal Service and held by a

federal entity. This account does not close at year-end.

Account Title: Amortization of Discount on U.S. Treasury Zero Coupon Bonds

Issued by the Bureau of the Fiscal Service

Account Number: 163300 **Normal Balance:** Debit

Definition: This account is used to record the amortization amount of discount on U.S.

Treasury Zero Coupon Bonds issued by the Bureau of the Fiscal Service and

held by a federal entity. This account does not close at year-end.

Account Title: Preferred Stock Accounted for Under the Provisions of the Federal

Credit Reform Act

Account Number: 164200 **Normal Balance:** Debit

Definition: This account is used to record 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 year-end.

Account Title: Allowance for Subsidy - Preferred Stock Accounted for Under the

Provisions of the Federal Credit Reform Act

Account Number: 164300 **Normal Balance:** Credit

Definition: This account is used to record 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 a credit, it is acceptable in certain instances for this account

to have a debit balance. This account does not close year-end.

SUPPLEMENT Section II

U.S. Standard General Ledger Accounts and Definitions

Account Title: Common Stock Accounted for Under the Provisions of the Federal

Credit Reform Act

Account Number: 164400 **Normal Balance:** Debit

Definition: This account is used to record 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 year-end.

Account Title: Allowance for Subsidy - Common Stock Accounted for Under the

Provisions of the Federal Credit Reform Act

Account Number: 164500 **Normal Balance:** Credit

Definition: This account is used to record 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 in this account is a credit, it is acceptable in certain instances for this account

to have a debit balance. This account does not close at year-end.

Account Title: Discount on Securities Account for Under the Provisions of the

Federal Credit Reform Act

Account Number: 164600 **Normal Balance:** Credit

Definition: This account is used to record 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 year-end.

Account Title: Premium on Securities Accounted for Under the Provisions of the

Federal Credit Reform Act

Account Number: 164700 **Normal Balance:** Debit

Definition: This account is used to record 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 year-end.

SUPPLEMENT Section II

U.S. Standard General Ledger Accounts and Definitions

Account Title: Preferred Stock in Federal Government Sponsored Enterprise

Account Number: 165000 **Normal Balance:** Debit

Definition: This account is used to record 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 year-end.

Account Title: Market Adjustment - Senior Preferred Stock in Federal Government

Sponsored Enterprise

Account Number: 165100 **Normal Balance:** Debit

Definition: This account is used to record 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 year-

end.

Account Title: Common Stock Warrants in Federal Government Sponsored

Enterprise

Account Number: 165200 **Normal Balance:** Debit

Definition: This account is used to record 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 year-end.

Account Title: Market Adjustment - Common Stock Warrants in Federal

Government Sponsored Enterprise

Account Number: 165300 Normal Balance: Debit

Definition: This account is used to record 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 year-end.

Account Title: Foreign Investments

Account Number: 167000 **Normal Balance:** Debit

Definition: This account is used to record the par value of securities issued by foreign

entities. This account does not close at year-end. This USSGL account is to

be used only by the Department of the Treasury.

SUPPLEMENT Section II

U.S. Standard General Ledger Accounts and Definitions

Account Title: Discount on Foreign Investments

Account Number: 167100 **Normal Balance:** Credit

Definition: This account is used to record the full discount on securities issued by

foreign entities. This account does not close at year-end. This USSGL

account is to be used only by the Department of the Treasury.

Account Title: Premium on Foreign Investments

Account Number: 167200 **Normal Balance:** Debit

Definition: This account is used to record the full premium on securities issued by

foreign entities held. This account does not close at year-end. This USSGL

account is to be used only by the Department of the Treasury.

Account Title: Foreign Exchange Rate Revalue Adjustments - Investments

Account Number: 167900 **Normal Balance:** Debit

Definition: This account is used to record 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 year-end. This USSGL account is to

be used only by the Department of the Treasury.

Account Title: Other Investments

Account Number: 169000 **Normal Balance:** Debit

Definition: This account is used to record the value of other investments owned by a

federal entity. This account does not close at year-end.

Account Title: Land and Land Rights

Account Number: 171100 **Normal Balance:** Debit

Definition: This account is used to record 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 year-end.

SUPPLEMENT Section II

U.S. Standard General Ledger Accounts and Definitions

Account Title: Improvements to Land

Account Number: 171200 **Normal Balance:** Debit

Definition: This account is used to record the cost of nonpermanent, depreciable

improvements to land used in general operations. It 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 year-end.

Account Title: Accumulated Depreciation on Improvements to Land

Account Number: 171900 **Normal Balance:** Credit

Definition: This account is used to record the amount of accumulated depreciation

charged to expense for improvements to land. This account does not close at

year-end.

Account Title: Construction-in-Progress

Account Number: 172000 **Normal Balance:** Debit

Definition: This account is used to record 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 entity 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 year-end.

Account Title: Buildings, Improvements, and Renovations

Account Number: 173000 **Normal Balance:** Debit

Definition: This account is used to record the cost of U.S. Federal Government-owned

buildings acquired for and used in providing general U.S. Federal Government services or goods. This 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 year-end.

Account Title: Accumulated Depreciation on Buildings, Improvements, and

Renovations

Account Number: 173900 **Normal Balance:** Credit

Definition: This account is used to record the amount of accumulated depreciation

charged to expense for buildings, improvements, and renovations. This

account does not close at year-end.

SUPPLEMENT Section II

U.S. Standard General Ledger Accounts and Definitions

Account Title: Other Structures and Facilities

Account Number: 174000 **Normal Balance:** Debit

Definition: This account is used to record 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 entity control.

This account does not close at year-end.

Account Title: Accumulated Depreciation on Other Structures and Facilities

Account Number: 174900 **Normal Balance:** Credit

Definition: This account is used to record the amount of accumulated depreciation

charged to expense for structures and facilities. This account does not close

at year-end.

Account Title: Equipment Account Number: 175000 Normal Balance: Debit

Definition: This account is used to record the amount of capitalized cost of tangible

equipment items of a durable nature used by the federal entity in providing goods and services. This excludes computer software. This account does not

close at year-end.

Account Title: Accumulated Depreciation on Equipment

Account Number: 175900 **Normal Balance:** Credit

Definition: This account is used to record the amount of accumulated depreciation

charged to expense for equipment. This account does not close at year-end.

Account Title: Assets Under Capital Lease

Account Number: 181000 **Normal Balance:** Debit

Definition: This account is used to record the amount of assets being leased under terms

equivalent to an installment purchase. This account does not close at year-

end.

Account Title: Accumulated Depreciation on Assets Under Capital Lease

Account Number: 181900 Normal Balance: Credit

Definition: This account is used to record the amount of accumulated depreciation

charged to expense for assets under capital lease. This account does not close

at year-end.

SUPPLEMENT Section II

U.S. Standard General Ledger Accounts and Definitions

Account Title: Leasehold Improvements

Account Number: 182000 **Normal Balance:** Debit

Definition: This account is used to record 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 year-end.

Account Title: Accumulated Amortization on Leasehold Improvements

Account Number: 182900 **Normal Balance:** Credit

Definition: This account is used to record the amount of accumulated amortization

charged to expense for leasehold improvements. This account does not close

at year-end.

Account Title: Internal-Use Software

Account Number: 183000 **Normal Balance:** Debit

Definition: This account is used to record 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 year-end.

Account Title: Internal-Use Software in Development

Account Number: 183200 **Normal Balance:** Debit

Definition: This account is used to record the full cost amount incurred during the

software development stage of (1) contractor-developed software, and (2) internally developed software, (as defined in Federal Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards (SFFAS) No. 10, "Accounting for Internal Use Software"). Upon completion, these costs will be transferred to USSGL account 183000,

"Internal-Use Software." This account does not close at year-end.

Account Title: Accumulated Amortization on Internal-Use Software

Account Number: 183900 **Normal Balance:** Credit

Definition: This account is used to record 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

year-end.

SUPPLEMENT Section II

U.S. Standard General Ledger Accounts and Definitions

Account Title: Other Natural Resources

Account Number: 184000 **Normal Balance:** Debit

Definition: This account is used to record the cost or appraised value of natural

resources other than land. This account does not close at year-end.

Account Title: Allowance for Depletion

Account Number: 184900 **Normal Balance:** Credit

Definition: This account is used to record the reduction of an estimated available

quantity of other natural resources. This account does not close at year-end.

Account Title: Other General Property, Plant, and Equipment

Account Number: 189000 **Normal Balance:** Debit

Definition: This account is used to record the value of general property, plant, and

equipment not otherwise classified in the USSGL. This account does not

close at year-end.

Account Title: Accumulated Depreciation on Other General Property, Plant, and

Equipment

Account Number: 189900 **Normal Balance:** Credit

Definition: This account is used to record the amount of accumulated depreciation

charged to expense for other general property, plant, and equipment. This

account does not close at year-end.

Account Title: Receivable From Appropriations

Account Number: 192100 **Normal Balance:** Debit

Definition: This account is used to record 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 Department of the Treasury and the Office of Management and Budget must approve use of this account.

This account does not close at year-end.

Account Title: Contingent Receivable for Capital Transfers

Account Number: 192300 **Normal Balance:** Debit

Definition: This account is used to record the amount of contingent capital transfer due

from federal entities to a General Fund Receipt Account. This account offsets USSGL account 292300, "Contingent Liability for Capital

Transfers." This account does not close at year-end.

U.S. Standard General Ledger Accounts and Definitions

Account Title: Capital Transfers Receivable

Account Number: 192500 **Normal Balance:** Debit

Definition: This account is used to record the amount of capital transfers due to a

General Fund Receipt Account from federal entities. This account does not

close at year-end.

Account Title: Asset for Agency's Custodial and Non-Entity Liabilities - General

Fund of the U.S. Government

Account Number: 198000 **Normal Balance:** Debit

Definition: This account is used to record the total amount of non-entity custodial assets

for collections, or amounts to be collected, by federal entities on behalf of the General Fund of the U.S. Government. This amount will be reduced, at year-end, by the amount of associated Fund Balance with Treasury that is transferred. These assets are a direct offset to the collecting entity's Custodial Liability (USSGL account 298000) and Liability for Non-Entity Assets Not Reported on the Statement of Custodial Liability (USSGL account 298500). This account is for the General Fund of the U.S. Government use only. This

account does not close at year-end.

Account Title: Receivable from Custodian or Non-Entity Assets Receivable From a

Federal Agency - Other Than the General Fund of the U.S.

Government

Account Number: 198100 Normal Balance: Debit

Definition: This account is used to record a custodial or non-entity transaction between

two federal entities, there is an entity who collects on behalf of another entity, but is not entitled to retain the collections (collecting entity or custodian) and a federal entity on whose behalf the collecting entity is collecting (receiving entity). This account should be use by the receiving entity to record the amount that will be transferred to them by the collecting entity. These assets are a direct offset to the collecting entity's Custodial Liability (USSGL account 298000) and Liability for Non-Entity Assets Not Reported on the Statement of Custodial Liability (USSGL account 298500).

This account does not close at year-end.

Account Title: Other Assets
Account Number: 199000
Normal Balance: Debit

Definition: This account is used to record other assets not otherwise classified in another

USSGL account. This account does not close at year-end.

U.S. Standard General Ledger Accounts and Definitions

Account Title: Other Assets - General Fund of the U.S. Government

Account Number: 199010 **Normal Balance:** Debit

Definition: This account is used to record other assets of the General Fund of the U.S.

Government not otherwise classified in another USSGL account. This

account is for the General

Fund of the U.S. Government use only. This account does not close at year-

end.

Account Title: General Property, Plant, and Equipment Permanently Removed but

Not Yet Disposed

Account Number: 199500 **Normal Balance:** Debit

Definition: This account is used to record 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: Central Accounting Control Account

Account Number: 199900 **Normal Balance:** Debit

Definition: This is a control account to reconcile activity related to the Statement of

Transactions and Accountability, Authority Transaction Module, and daily transcript reporting. This account is for the General Fund of the U.S.

Government use only. This account does not close at year-end.

Account Title: Liability for Fund Balance With Treasury

Account Number: 201000 **Normal Balance:** Credit

Definition: This account is used to record the General Fund of the U.S. Government's

Liability for Fund Balance with Treasury. This account corresponds to the federal reporting entity's Fund Balance with Treasury (USSGL account 101000). This account is for the General Fund of the U.S. Government use

only. This account does not close at year-end.

U.S. Standard General Ledger Accounts and Definitions

Account Title: Liability for Fund Balance While Awaiting a Warrant

Account Number: 209010 **Normal Balance:** Credit

Definition: This account is used to record the General Fund of the U.S. Government's

Liability for Fund Balance with Treasury while awaiting a warrant. This account corresponds to the federal reporting entity's Fund Balance With Treasury While Awaiting a Warrant (USSGL account 109000). The balance in this account will adjust to zero when the Department of the Treasury's Bureau of Fiscal Service issues a warrant and must adjust to zero by yearend. This account is for the General Fund of the U.S. Government use only.

This account does not close at year-end.

Account Title: Accounts Payable

Account Number: 211000 **Normal Balance:** Credit

Definition: This account is used to record the amount owed to another 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

year-end.

Account Title: Accounts Payable for Federal Government Sponsored Enterprise

Account Number: 211200 **Normal Balance:** Credit

Definition: This account is used to record 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 year-end.

Account Title: Disbursements in Transit

Account Number: 212000 Normal Balance: Credit

Definition: This account is used to record 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 year-end.

Account Title: Contract Holdbacks

Account Number: 213000 **Normal Balance:** Credit

Definition: This account is used to record the amount withheld from grantees or

contractors pending completion of related contracts. This account does not

close at year-end.

U.S. Standard General Ledger Accounts and Definitions

Account Title: Accrued Interest Payable - Not Otherwise Classified

Account Number: 214000 **Normal Balance:** Credit

Definition: This account is used to record the amount of interest accrued and owed to

others that is not otherwise identified. This account does not close at year-

end.

Account Title: Accrued Interest Payable - Loans

Account Number: 214100 **Normal Balance:** Credit

Definition: This account is used to record the amount of interest accrued and owed to

others that is the result of loans issued under general and special financing authority. This does not include accrued interest payable on securities issued by the Bureau of the Fiscal Service, Federal Financing Bank and agencies with authority to issue securities, which should be reported in USSGL

account 214200. This account does not close at year-end.

Account Title: Accrued Interest Payable - Debt

Account Number: 214200 **Normal Balance:** Credit

Definition: This account is used to record the amount of interest accrued and owed to

federal entity that is the result of securities issued by the Bureau of the Fiscal Service, Federal Financing Bank and agencies with authority to issue

securities. This account does not close at year-end.

Account Title: Payable for Transfers of Currently Invested Balances

Account Number: 215000 **Normal Balance:** Credit

Definition: This account is used to record 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 a Standard Form (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 year-end.

SUPPLEMENT Section II

U.S. Standard General Ledger Accounts and Definitions

Account Title: Expenditure Transfers Payable

Account Number: 215500 **Normal Balance:** Credit

Definition: This account is used to record 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 non-exchange transaction. This account

does not close at year-end.

Account Title: Entitlement Benefits Due and Payable

Account Number: 216000 **Normal Balance:** Credit

Definition: This account is used to record 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

year-end.

Account Title: Subsidy Payable to the Financing Account

Account Number: 217000 **Normal Balance:** Credit

Definition: This account is used to record 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 year-end.

Account Title: Loan Guarantee Liability

Account Number: 218000 **Normal Balance:** Credit

Definition: This account is used to record 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 year-end.

U.S. Standard General Ledger Accounts and Definitions

Account Title: Other Liabilities With Related Budgetary Obligations

Account Number: 219000 **Normal Balance:** Credit

Definition: This account is used to record the amount of liabilities, not otherwise

classified in the USSGL, for which there is a related budgetary obligation

(USSGL account 49X1). This account does not close at year-end.

Account Title: Liability for Employer Benefits and Claims Incurred but Not

Reported

Account Number: 219100 **Normal Balance:** Credit

Definition: This account is used to record the amount of claims or benefits on behalf of

employees and/or veterans that occurred during a particular time period. including claims incurred but not yet reported or submitted to an insurer.

This account does not close at year-end.

Account Title: Special Drawing Right (SDR) Certificates Issued to Federal Reserve

Banks

Account Number: 219200 **Normal Balance:** Credit

Definition: This account is used to record the amount recorded for

monetization/demonetization of SDRs to the Federal Reserve Bank in exchange for dollars. This account does not close at year-end. This USSGL

account is to be used only by the Department of the Treasury.

Account Title: Allocation of Special Drawing Rights (SDRs)

Account Number: 219300 **Normal Balance:** Credit

Definition: This account is used to record 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 undertakings 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 year-end. This USSGL account is to

be used only by the Department of the Treasury.

U.S. Standard General Ledger **Accounts and Definitions**

Account Title: Liability for Unpaid Insurance Claims

Account Number: 220000 **Normal Balance:** Credit

Definition: This account is used to record the amount of unpaid insurance claims

recorded by administering federal entities for adverse events occurring before the end of the accounting period. Include in this account the claims that have been reported but not paid, and claims incurred but not reported from Exchange Transaction Insurance Programs Other than Life Insurance and Non-Exchange Transaction Insurance. This account excludes the unpaid claims for Life Insurance Programs, which are recorded in USSGL account 221800, "Life Insurance Benefits Due and Payable to Beneficiaries," social insurance, and loan guarantee program claims. This is not an actuarial liability account for estimated losses; Adverse events part of a larger series of events not yet completed by the end of the reporting period should be considered in estimating a liability for losses on remaining coverage within USSGL 266000, "Actuarial Liabilities for Federal Insurance and Guarantee Programs." This account does not close at year-end.

Account Title: Liability for Unearned Insurance Premiums

Account Number: 220500 Normal Balance: Credit

Definition: This account is used to record the amount of insurance premiums from

Exchange Transaction Insurance Programs Other Than Life Insurance received and/or due but not yet earned. This account excludes premiums collected from Life Insurance Programs, social insurance, and loan guarantee

programs. This account does not close at year-end.

Account Title: Accrued Funded Payroll and Leave

Account Number: 221000 Normal Balance: Credit

Definition: This account is used to record the estimated amount of liability for salaries,

wages, and funded annual leave and sick leave that have been earned but are unpaid. (Refer to Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards (SFFAS) No. 1, "Accounting for Selected Assets and Liabilities," paragraph 84.) This

account does not close at year-end.

Account Title: Withholdings Payable

Account Number: 221100 **Normal Balance:** Credit

Definition: This account is used to record the amount withheld from employees' salaries

for taxes, employee benefit contributions, wage garnishments, and other

withholdings. This account does not close at year-end.

U.S. Standard General Ledger Accounts and Definitions

Account Title: Employer Contributions and Payroll Taxes Payable

Account Number: 221300 **Normal Balance:** Credit

Definition: This account is used to record the amount of the employer portion of payroll

taxes and benefit contributions, such as retirement, including the federal entity's contribution to the Thrift Savings Plan (Federal/Non-Federal Code attribute domain value "N"), and health and life insurance for covered

employees. This account does not close at year-end.

Account Title: Other Post Employment Benefits Due and Payable

Account Number: 221500 **Normal Balance:** Credit

Definition: This account is used to record 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 year-end.

Account Title: Pension Benefits Due and Payable to Beneficiaries

Account Number: 221600 **Normal Balance:** Credit

Definition: This account is used to record the amount of pension benefits, excluding

Railroad Retirement Benefits and U.S. Department of Veterans Affairs Pension, due from the administering federal entities to eligible federal civilian employees, military employees, or their beneficiaries. This is not an actuarial liability. (Refer to Federal Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards (SFFAS) No. 1, "Accounting for Selected Assets and Liabilities," paragraph 84.) This

account does not close at year-end.

Account Title: Benefit Premiums Payable to Carriers

Account Number: 221700 **Normal Balance:** Credit

Definition: This account is used to record the amount due from the administering federal

agencies to the benefit carriers for providing health insurance employment benefits. (Refer to Federal Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards (SFFAS) No. 1 "Accounting for Selected Assets and Liabilities," paragraph 84.) This

account does not close at year-end.

SUPPLEMENT Section II

U.S. Standard General Ledger Accounts and Definitions

Account Title: Life Insurance Benefits Due and Payable to Beneficiaries

Account Number: 221800 **Normal Balance:** Credit

Definition: This account is used to record 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. 51, "Insurance Programs,"

paragraphs 53-64). This account does not close at year-end.

Account Title: Unfunded Leave

Account Number: 222000 **Normal Balance:** Credit

Definition: This account is used to record the amount recorded by an employer federal

entity 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 year-end.

Account Title: Unfunded FECA Liability

Account Number: 222500 **Normal Balance:** Credit

Definition: This account is used to record the amount of Federal Employees'

Compensation Act (FECA) liability billed to federal entities by the Department of Labor for FECA payments made on the federal entities' behalves. This liability will be funded by future years' budgetary resources. This is not an actuarial liability. This account does not close at year-end.

Account Title: Other Unfunded Employment Related Liability

Account Number: 229000 Normal Balance: Credit

Definition: This account is used to record 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 year-end.

Account Title: Liability for Advances and Prepayments

Account Number: 231000 **Normal Balance:** Credit

Definition: This account is used to record the amount of payments received in advance

of performance of activities for which revenue has not been earned. This

account does not close at year-end.

SUPPLEMENT Section II

U.S. Standard General Ledger Accounts and Definitions

Account Title: Other Deferred Revenue

Account Number: 232000 **Normal Balance:** Credit

Definition: This account is used to record the amount of revenue or income received but

not yet earned 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 year-end.

Account Title: Liability for Non-Fiduciary Deposit Funds and Undeposited

Collections

Account Number: 240000 **Normal Balance:** Credit

Definition: This account is used to record the amount offsetting undeposited collections

and collections deposited in nonfiduciary deposit funds awaiting disposition.

This account does not close at year-end.

Account Title: Liability for Clearing Accounts

Account Number: 241000 Normal Balance: Credit

Definition: This account is used to record the amount that offsets collections deposited

in clearing accounts awaiting disposition or reclassification. This account

does not close at year-end.

Account Title: Principal Payable to the Bureau of the Fiscal Service

Account Number: 251000 Normal Balance: Credit

Definition: This account is used to record the amount of loan principal payable to the

Bureau of the Fiscal Service. This account does not close at year-end.

Account Title: Capitalized Loan Interest Payable - Non-Credit Reform

Account Number: 251100 **Normal Balance:** Credit

Definition: This account is used to record 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. Also used to record the related payable resulting from the accretion of the original issue discount for Black Lung Disability Trust Fund

Obligations. This account does not close at year-end.

Account Title: Principal Payable to the Federal Financing Bank

Account Number: 252000 **Normal Balance:** Credit

Definition: This account is used to record the amount of loan principal owed to the

Federal Financing Bank. This account does not close at year-end.

SUPPLEMENT Section II

U.S. Standard General Ledger Accounts and Definitions

Account Title: Securities Issued by Federal Agencies Under General and Special

Financing Authority

Account Number: 253000 **Normal Balance:** Credit

Definition: This account is used to record the par value of U.S. securities issued under

general and special financing authority. This account does not close at year-

end.

Account Title: Discount on Securities Issued by Federal Agencies Under General

and Special Financing Authority

Account Number: 253100 **Normal Balance:** Debit

Definition: This account is used to record the discount amount on U.S. securities issued

under general and special financing authority. This account does not close at

year-end.

Account Title: Premium on Securities Issued by Federal Agencies Under General

and Special Financing Authority

Account Number: 253200 **Normal Balance:** Credit

Definition: This account is used to record the premium amount on U.S. securities issued

under general and special financing authority. This account does not close at

year-end.

Account Title: Amortization of Discount on Securities Issued by Federal Agencies

Under General and Special Financing Authority

Account Number: 253300 **Normal Balance:** Credit

Definition: This account is used to record the amortization amount of discount on

securities issued under general and special financing authority. This account

does not close at year-end.

Account Title: Amortization of Premium on Securities Issued by Federal Agencies

Under General and Special Financing Authority

Account Number: 253400 **Normal Balance:** Debit

Definition: This account is used to record the amortization amount of premium on

securities issued under general and special financing authority. This account

does not close at year-end.

U.S. Standard General Ledger **Accounts and Definitions**

Account Title: Participation Certificates

Account Number: 254000 Normal Balance: Credit

Definition: This account is used to record the amount of liability for a federal entity's

share of participation certificates. This account does not close at year-end.

Account Title: Other Debt **Account Number: 259000** Normal Balance: Credit

Definition: This account is used to record all other forms of U.S. Federal Government

obligations, secured and unsecured, not otherwise classified in another

USSGL account. This account does not close at year-end.

Account Title: Actuarial Pension Liability

Account Number: 261000 Normal Balance: Credit

Definition: This account is used to record the amount recorded by the administering

federal entities 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 Federal Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards (SFFAS) No. 5, "Accounting for Liabilities of the Federal

Government," paragraph 71.) This account does not close at year-end.

Account Title: Actuarial Health Insurance Liability

Account Number: 262000 Normal Balance: Credit

Definition: This account is used to record the amount recorded by the administering federal entities 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 Federal Accounting Standards Advisory Board (FASAB) Statement of

Federal Financial Accounting Standards (SFFAS) No. 5, "Accounting for Liabilities of the Federal Government," paragraphs 79 and 88). This account

does not close at year-end.

SUPPLEMENT Section II

U.S. Standard General Ledger Accounts and Definitions

Account Title: Actuarial Life Insurance Liability

Account Number: 263000 **Normal Balance:** Credit

Definition: This account is used to record the amount recorded by administering federal

entities 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 Federal Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards (SFFAS) No.51, "Insurance Programs," paragraphs 53-64). This account

does not close at year-end.

Account Title: Actuarial FECA Liability

Account Number: 265000 **Normal Balance:** Credit

Definition: This account is used to record the amount recorded by employer federal

entities 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 Federal Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards (SFFAS) No. 5, "Accounting for Liabilities of the Federal Government," paragraphs 95 and

96.) This account does not close at year-end.

Account Title: Actuarial Liabilities for Federal Insurance and Guarantee Programs

Account Number: 266000 **Normal Balance:** Credit

Definition: This account is used to record the amount recorded by administering federal entities for estimated losses on remaining coverage of Exchange Transaction

Insurance Program Other Than Life Insurance. (Refer to Federal Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards (SFFAS) No. 51, "Insurance Programs", paragraphs 30-37). This account excludes the estimated losses for Life Insurance Programs, which are recorded in USSGL account 263000, "Actuarial Life Insurance Liability," social insurance, and loan guarantee programs. This

account does not close at year-end.

Account Title: Actuarial Liabilities for Treasury-Managed Benefit Programs

Account Number: 267000 **Normal Balance:** Credit

Definition: This account is used to record 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 year-end.

U.S. Standard General Ledger Accounts and Definitions

Account Title: Other Actuarial Liabilities

Account Number: 269000 **Normal Balance:** Credit

Definition: This account is used to record the amount recorded by administering federal

entities 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 year-end.

Account Title: Prior Liens Outstanding on Acquired Collateral

Account Number: 291000 **Normal Balance:** Credit

Definition: This account is used to record the value of liens approved and accepted as

being claims against assets acquired through loan defaults. This account does

not close at year-end.

Account Title: Contingent Liabilities

Account Number: 292000 **Normal Balance:** Credit

Definition: This account is used to record 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 299500, "Estimated Cleanup Cost Liability." Record the estimated losses arising from adverse events expected during a coverage period of Exchange Transaction Insurance Programs Other Than Life Insurance in USSGL 266000, "Actuarial Liabilities for Federal Insurance and Guarantee Programs." This account does not close at

year-end.

Account Title: Contingent Liabilities - Federal Government Sponsored Enterprise

Account Number: 292200 **Normal Balance:** Credit

Definition: This account is used to record 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 year-end.

SUPPLEMENT Section II

U.S. Standard General Ledger Accounts and Definitions

Account Title: Contingent Liability for Capital Transfers

Account Number: 292300 **Normal Balance:** Credit

Definition: This account is used to record 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 192300, "Contingent Receivable for Capital Transfers." This account does not close

at year-end.

Account Title: Capital Lease Liability

Account Number: 294000 **Normal Balance:** Credit

Definition: This account is used to record 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 year-end.

Account Title: Accounts Payable From Canceled Appropriations

Account Number: 296000 Normal Balance: Credit

Definition: This account is used to record the amount of reinstated valid accounts

payable that were canceled. This account does not close at year-end.

Account Title: Liability for Capital Transfers

Account Number: 297000 **Normal Balance:** Credit

Definition: This account is used to record the amount to be transferred to a General

Fund Receipt Account. This includes excess amounts in liquidating funds.

This account does not close at year-end.

Account Title: Custodial Liability

Account Number: 298000 **Normal Balance:** Credit

Definition: This account is used to record the amount of custodial revenue, as defined by

Federal Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards (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 U.S. Government, use Federal/Non-Federal Code attribute domain value "G" and Transaction Partner Agency Identifier attribute domain value "099." 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 year-end.

SUPPLEMENT Section II

U.S. Standard General Ledger Accounts and Definitions

Account Title: Liability for Non-Entity Assets Not Reported on the Statement of

Custodial Activity

Account Number: 298500 **Normal Balance:** Credit

Definition: This account is used to record 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 Federal Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards (SFFAS) No. 7. For amounts collected or to be collected on behalf of the General Fund of the U.S. Government that are not on the Statement of Custodial Activity or on a custodial footnote, use Federal/Non-Federal Code attribute domain value "G" and Transaction Partner Agency Identifier attribute domain value "099." 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 year-end.

Account Title: Other Liabilities Without Related Budgetary Obligations

Account Number: 299000 **Normal Balance:** Credit

Definition: This account is used to record other liabilities not otherwise classified in the

USSGL, for which there is not a related budgetary obligation. This account

does not close at year-end.

Account Title: Other Liabilities Without Related Budgetary Obligations - General

Fund of the U.S. Government

Account Number: 299010 **Normal Balance:** Credit

Definition: This account is used to record other liabilities not otherwise classified in

another USSGL account, for which there is not a related budgetary obligation. This account is for the General Fund of the U.S. Government use

only. This account does not close at year-end.

Account Title: Other Liabilities - Reductions

Account Number: 299100 **Normal Balance:** Credit

Definition: This account is used to record other liabilities of reductions where there is

not a related budgetary obligation. Use while awaiting a warrant to be issued for a reduction (i.e., rescission, across-the-board reduction, and sequestration). This account may also be used while awaiting a warrant to be issued for a reduction of unobligated balances of indefinite appropriations derived from the General Fund of the U.S. Government. The warrant must

be issued by year-end. This account does not close at year-end.

U.S. Standard General Ledger Accounts and Definitions

Account Title: Reductions of Other Liabilities - General Fund of the U.S.

Government

Account Number: 299110 **Normal Balance:** Credit

Definition: This account is used to record other liabilities of reductions where there is

not a related budgetary obligation. Use while awaiting a warrant to be issued for a reduction (i.e., rescission, across-the-board reduction, and sequestration). This account is for the General Fund of the U.S. Government use only. The warrant must be issued by year-end. This account does not

close at year-end.

Account Title: Appropriated Dedicated Collections Liability

Account Number: 299200 **Normal Balance:** Credit

Definition: This account is used to record the amount due to the expenditure Treasury

Account Symbol (TAS) from an unavailable receipt account for funding provided under a continuing resolution and apportioned in accordance with Office of Management and Budget's automatic apportionment bulletin. Pursuant to a continuing resolution or enacted annual appropriation act, the account may be used while awaiting a warrant to be issued for an appropriation derived from an unavailable special or trust non-revolving receipt account by the Department of the Treasury's Bureau of the Fiscal Service. This account may also be used while waiting a warrant for reductions from the expenditure TAS to the unavailable receipt account. The balance in this account will adjust to zero when the Department of the Treasury's Bureau of Fiscal Service issues a warrant and must adjust to zero by year-end. This account does not close at year-end.

Account Title: Estimated Cleanup Cost Liability

Account Number: 299500 **Normal Balance:** Credit

Definition: This account is used to record 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 year-end.

U.S. Standard General Ledger Accounts and Definitions

Account Title: Unexpended Appropriations While Awaiting a Warrant

Account Number: 309000 **Normal Balance:** Credit

Definition: This account is used to record the amount of new appropriations expected to

be received during the fiscal year from the General Fund of the U.S. Government. This is equal to the funding provided under a continuing resolution and apportioned in accordance with Office of Management and Budget's automatic apportionment bulletin. Pursuant to a continuing resolution or enacted annual appropriation act, the account may be used while awaiting a warrant to be issued for an appropriation by the Department of the Treasury's Bureau of the Fiscal Service. Special and trust funds do not use this USSGL account to record appropriations for dedicated collections. However, special and trust funds that receive appropriations from the General Fund of the U.S. Government are to use this account. The balance in this account will adjust to zero when the Department of the Treasury's Bureau of the Fiscal Service issues a warrant and must adjust to zero by year-end. This account does not close at year-end.

Account Title: Appropriations Outstanding - Warrants to be Issued

Account Number: 309010 **Normal Balance:** Debit

Definition: This account is used to record the amount recorded by the General Fund of the U.S. Government for new appropriations expected to be issued during

the fiscal year. This is equal to the funding provided under a continuing resolution and apportioned in accordance with Office of Management and Budget's automatic apportionment bulletin. Pursuant to a continuing resolution or enacted annual appropriation act, the account may be used while awaiting a warrant to be issued for an appropriation by the Department of the Treasury's Bureau of the Fiscal Service. This account corresponds to the Unexpended Appropriations While Awaiting a Warrant. The balance in this account will adjust to zero when the Department of the Treasury's Bureau of the Fiscal Service issues a warrant and must adjust to zero by

SUPPLEMENT Section II

U.S. Standard General Ledger Accounts and Definitions

Account Title: Unexpended Appropriations - Cumulative

Account Number: 310000 **Normal Balance:** Credit

Definition: This account is used to record the amount of unexpended appropriations

after fiscal year-end 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 310000 series. At year-end, the nominal USSGL accounts in the 310000 series are closed to this USSGL account, including special and trust funds that receive appropriations from the General Fund of the U.S. Government. During the fiscal year, the net of debit and credit balances in the 310000 series accounts reflects the total remaining balance of unused appropriations. Special and trust funds that receive appropriations from the General Fund of the U.S. Government are to record this account. This account does not close at year-end.

Account Title: Unexpended Appropriations - Appropriations Received

Account Number: 310100 **Normal Balance:** Credit

Definition: This account is used to record 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 collections. However, special and trust funds that receive appropriations from the General Fund of the U.S.

Government are to use this account.

Account Title: Unexpended Appropriations - Transfers-In

Account Number: 310200 Normal Balance: Credit

Definition: This account is used to record 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 U.S. Government are to use this account for transfers of unexpended

appropriations.

Account Title: Unexpended Appropriations - Transfers-Out

Account Number: 310300 **Normal Balance:** Debit

Definition: This account is used to record 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 U.S. Government are to use this account for transfers of unexpended

appropriations.

SUPPLEMENT Section II

U.S. Standard General Ledger Accounts and Definitions

Account Title: Unexpended Appropriations - Prior-Period Adjustments Due to

Corrections of Errors - Years Preceding the Prior-Year

Account Number: 310500 **Normal Balance:** Debit

Definition: This account is used to record 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: 310600 **Normal Balance:** Debit

Definition: This account is used to record 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.

Account Title: Unexpended Appropriations - Used - Accrued

Account Number: 310700 **Normal Balance:** Debit

Definition: This account is used to record the amount of accruals representing a

reduction during the fiscal year to unexpended appropriations from current or prior years that is paired with USSGL account 570000, "Expended Appropriations - Used - Accrued," when goods and services are received or benefits provided. Any funds that receive appropriations from the General

Fund of the U.S. Government are to use this account.

Account Title: Unexpended Appropriations - Used - Disbursed

Account Number: 310710 **Normal Balance:** Debit

Definition: This account is used to record the amount of reduction during the fiscal year

to unexpended appropriations from current or prior years that is paired with USSGL account 570010, "Expended Appropriations - Disbursed" when goods and services are received or benefits provided. Any funds that receive appropriations from the General Fund of the U.S. Government are to use this

account when Fund Balance with Treasury is disbursed.

U.S. Standard General Ledger **Accounts and Definitions**

Account Title: Unexpended Appropriations - Prior-Period Adjustments Due to

Corrections of Errors

Account Number: 310800 Normal Balance: Debit

Definition: This account is used to record 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 310500, 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: 310900 Normal Balance: Debit

Definition: This account is used to record 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 Federal Accounting Standards Advisory Board (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: Appropriations Outstanding - Cumulative

Account Number: 320000 Normal Balance: Debit

Definition: This account is used to record the cumulative amount of appropriation outstanding for warrants issued and adjustments for appropriations. The balance in this account remains the same during the fiscal year. Activity to increase or decrease appropriations outstanding is reflected in other USSGL accounts in the 320000 series which will close into this USSGL account at year-end. This account is for the General Fund of the U.S. Government use only. This account does not close at year-end.

U.S. Standard General Ledger Accounts and Definitions

Account Title: Appropriations Outstanding - Warrants Issued

Account Number: 320100 **Normal Balance:** Debit

Definition: This account is used to record the amount of appropriations outstanding for

warrants issued to federal entities during the fiscal year by the General Fund of the U.S. Government. Warrants issued to special or trust funds, other than dedicated and earmarked receipts, are included in this account. This account corresponds to the federal reporting entity's Unexpended Appropriations - Appropriations Received (USSGL account 310100). This account is for the

General Fund of the U.S. Government use only.

Account Title: Appropriations Outstanding - Transfers

Account Number: 320110 **Normal Balance:** Debit

Definition: This account is used to record the amount of unexpended appropriations,

from current or prior years, transferred during the fiscal year. 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 is for the General

Fund of the U.S. Government use only.

Account Title: Appropriations Outstanding - Adjustments

Account Number: 320600 **Normal Balance:** Credit

Definition: This account is used to record the amount of adjustments during the fiscal

year to appropriations outstanding from current or prior years. Examples of adjustments include rescissions and cancellation of expired appropriations. Although the normal balance for this account is a credit, it is acceptable in certain instances for this account to have a debit balance. This account corresponds to the federal reporting entity's Unexpended Appropriations-Adjustments (USSGL account 310600). This account is for the General Fund

of the U.S. Government use only.

Account Title: Appropriations Outstanding - Used - Accrued

Account Number: 320700 **Normal Balance:** Credit

Definition: This account is used to record the amount of accruals representing a

reduction during the fiscal year to appropriations outstanding from current or prior years due to accrual. This account corresponds to the agencies' USSGL account 310700, "Unexpended Appropriations - Used - Accrued". This

account is for the General Fund of the U.S. Government use only.

U.S. Standard General Ledger Accounts and Definitions

Account Title: Appropriations Outstanding - Used - Disbursed

Account Number: 320710 **Normal Balance:** Credit

Definition: This account is used to record the amount of reduction during the fiscal year

to appropriations outstanding from current or prior years due to accrual. This account corresponds to the agencies' USSGL account 310710, "Unexpended Appropriations - Used - Disbursed." This account is for the General Fund of the U.S. Government use only when Fund Balance with Treasury is

disbursed.

Account Title: Appropriations Outstanding - Prior-Period Adjustments

Account Number: 320800 Normal Balance: Credit

Definition: This account is used to record the amount of net increase or decrease to

unexpended appropriations due to a federal entity's prior-period adjustments. Although the normal balance for this account is a credit, it is acceptable in

certain instances to have a debit balance.

Account Title: Cumulative Results of Operations

Account Number: 331000 **Normal Balance:** Credit

Definition: This account is used to record 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 year-end.

Account Title: Fiduciary Net Assets

Account Number: 340000 **Normal Balance:** Credit

Definition: This account is used to record 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 Federal Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards (SFFAS) No. 31, "Accounting for Fiduciary Activities." This account does

not close at year-end.

U.S. Standard General Ledger Accounts and Definitions

Account Title: Contributions to Fiduciary Net Assets

Account Number: 341000 **Normal Balance:** Credit

Definition: This account is used to record 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 Federal Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards (SFFAS) No. 31, "Accounting for

Fiduciary Activities."

Account Title: Withdrawals or Distributions of Fiduciary Net Assets

Account Number: 342000 **Normal Balance:** Debit

Definition: This account is used to record 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 Federal Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards (SFFAS) No. 31,

"Accounting for Fiduciary Activities."

Account Title: Anticipated Adjustments to Contract Authority

Account Number: 403400 **Normal Balance:** Credit

Definition: This account is used to record 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: Anticipated Reductions to Borrowing Authority

Account Number: 404400 **Normal Balance:** Credit

Definition: This account is used to record estimated amounts of reductions during the

fiscal year to borrowing authority.

SUPPLEMENT Section II

U.S. Standard General Ledger Accounts and Definitions

Account Title: Anticipated Transfers to the General Fund of the U.S. Government -

Current-Year Authority

Account Number: 404700 **Normal Balance:** Credit

Definition: This account is used to record anticipated amounts to be transferred from

current-year resources to the General Fund of the U.S. Government during

the fiscal year via non-expenditure transfers.

Account Title: Anticipated Transfers to the General Fund of the U.S. Government -

Prior-Year Balances

Account Number: 404800 **Normal Balance:** Credit

Definition: This account is used to record anticipated amounts to be transferred from

prior-year balances to the General Fund of the U.S. Government during the

fiscal year via non-expenditure transfers.

Account Title: Anticipated Reductions to Appropriations by Offsetting Collections

or Receipts

Account Number: 405000 **Normal Balance:** Credit

Definition: This account is used to record an amount equal to the anticipated offsetting

collections or offsetting receipts used to reduce the appropriation derived from the General Fund of the U.S. Government while waiting for the appropriation warrant to be adjusted. The balance in this account will be

adjusted to zero at year-end.

Account Title: Anticipated Collections From Non-Federal Sources

Account Number: 406000 **Normal Balance:** Debit

Definition: This account is used to record the amount of non-federal entity collections,

excluding reimbursables, expected in the current fiscal year.

Account Title: Anticipated Collections From Federal Sources

Account Number: 407000 **Normal Balance:** Debit

Definition: This account is used to record the amount of federal entity collections,

excluding reimbursables, expected in the current fiscal year.

U.S. Standard General Ledger Accounts and Definitions

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

Fund TAFS - Receivable - Transferred

Account Number: 408100 **Normal Balance:** Credit

Definition: This account is used to record the amount in USSGL account 412600,

"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: 408200 **Normal Balance:** Credit

Definition: This account is used to record the amount in USSGL account 416600,

"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: 408300 **Normal Balance:** Credit

Definition: This account is used to record the amount in USSGL account 417100,

"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: 411100 **Normal Balance:** Debit

Definition: This account is used to record the amount appropriated to liquidate debt as

specified in the appropriation language.

Account Title: Liquidation of Deficiency - Appropriations

Account Number: 411200 **Normal Balance:** Debit

Definition: This account is used to record the amount appropriated to liquidate a prior-

year deficiency.

SUPPLEMENT Section II

U.S. Standard General Ledger Accounts and Definitions

Account Title: Appropriated Receipts Derived From Unavailable Trust or Special

Fund Receipts

Account Number: 411300 **Normal Balance:** Debit

Definition: This account is used to record 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 the 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 310100, "Unexpended

Appropriations - Appropriations Received."

Account Title: Appropriated Receipts Derived From Available Trust or Special Fund

Receipts

Account Number: 411400 Normal Balance: Debit

Definition: This account is used to record 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 310100, "Unexpended Appropriations -

Appropriations Received."

Account Title: Loan Subsidy Appropriation

Account Number: 411500 Normal Balance: Debit

Definition: This account is used to record 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: 411600 **Normal Balance:** Debit

Definition: This account is used to record 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: Debt Forgiveness - Cancellation of Debt Adjustment

Account Number: 411601 Normal Balance: Debit

Definition: This account is used to record the amount of adjustment to budgetary

resources where Congress provides the legal authority to cancel outstanding

debt but no appropriation.

SUPPLEMENT Section II

U.S. Standard General Ledger Accounts and Definitions

Account Title: Loan Administrative Expense Appropriation

Account Number: 411700 **Normal Balance:** Debit

Definition: This account is used to record 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: 411800 **Normal Balance:** Debit

Definition: This account is used to record 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: 411900 Normal Balance: Debit

Definition: This account is used to record the amount of budget authority appropriated

as specified in the appropriation language for all other appropriations not

otherwise classified.

Account Title: Indefinite Appropriation - Upward Adjustments

Account Number: 411910 **Normal Balance:** Debit

Definition: The amount of budgetary authority derived from the General Fund of the

U.S. Government to cover upward adjustments where a prior year appropriation act is cited. This USSGL is not applicable to no-year Treasury

accounts.

Account Title: Definite Appropriation - Adjustments for Trust Fund Share - Prior

Year

Account Number: 411912 **Normal Balance:** Credit

Definition: The amount of budget authority derived from the General Fund of the U.S.

Government adjusted downward for the trust fund share derived from either the Harbor Maintenance or Inland Waterways trust fund where a prior year

appropriation act is cited. Corps of Engineers - Civil Works use only

Account Title: Other Appropriations Realized - International Monetary Fund

Account Number: 411990 Normal Balance: Debit

Definition: This account is used to record the amount of budget authority appropriated

for International Monetary Fund as specified in the appropriation language. This USSGL account can only be used by the Department of the Treasury.

SUPPLEMENT Section II

U.S. Standard General Ledger Accounts and Definitions

Account Title: Other Appropriations Realized - International Monetary Fund -

Reserve Tranche

Account Number: 411991 **Normal Balance:** Debit

Definition: This account is used to record the amount of budget authority appropriated

for International Monetary Fund as specified in the appropriation language for the increase in the reserve tranche position. This USSGL account can

only be used by the Department of the Treasury.

Account Title: Other Appropriations Realized - International Monetary Fund - Letter

of Credit

Account Number: 411992 **Normal Balance:** Debit

Definition: This account is used to record the amount of budget authority appropriated

for International Monetary Fund as specified in the appropriation language for the increase in the letter of credit. This USSGL account can only be used

by the Department of the Treasury.

Account Title: Other Appropriations Realized - International Monetary Fund - New

Arrangements to Borrow (NAB)

Account Number: 411993 **Normal Balance:** Debit

Definition: This account is used to record the amount of budget authority appropriated

for International Monetary Fund as specified in the appropriation language for the increase in the New Arrangements to Borrow. This USSGL account

can only be used by the Department of the Treasury.

Account Title: Other Appropriations Realized - International Monetary Fund -

Exchange Rate Changes (NAB)

Account Number: 411994 **Normal Balance:** Debit

Definition: This account is used to record the amount of budget authority appropriated

for International Monetary Fund due to an increase in the exchange rate in the New Arrangements to Borrow. This USSGL account can only be used by

the Department of the Treasury.

Account Title: Anticipated Indefinite Appropriations

Account Number: 412000 **Normal Balance:** Debit

Definition: This account is used to record 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.

U.S. Standard General Ledger Accounts and Definitions

Account Title: Anticipated Definite Appropriation - Adjustments for Trust Fund

Share - Prior Year

Account Number: 412050 **Normal Balance:** Credit

Definition: The amount of anticipated budget authority derived from the General Fund

of the U.S. Government adjusted downward for the trust fund share derived from either the Harbor Maintenance or Inland Waterways trust fund where a prior year appropriation act is cited. Corps of Engineers - Civil Works use

only.

Account Title: Amounts Appropriated From Specific Invested TAFS Reclassified -

Receivable - Cancellation

Account Number: 412100 **Normal Balance:** Debit

Definition: This account is used to record the amount of authority reclassified from

USSGL account 412600, "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 entity expenditure account where the

receivable is from an invested expenditure account.

Account Title: Authority Adjusted for Interest on the Bureau of the Fiscal Service

Securities

Account Number: 412200 **Normal Balance:** Debit

Definition: This account is used to record the amount receivable for interest on the

Bureau of the Fiscal Service securities to be paid in the future. Only the Bureau of the Fiscal Service may use this account. This account does not

close at year-end.

Account Title: Federal Financing Bank (FFB) - Net Principal Payments

Account Number: 412250 **Normal Balance:** Debit

Definition: This account is used by the Federal Financing Bank (FFB) to record the net

amount of Agency or guaranteed principal received in excess (or deficit) of principal repaid to the Bureau of the Fiscal Service. Although the normal balance of this account is debit, it is acceptable for this account to have a credit balance. Only the FFB may use this account. This account closes into

420100 at year end.

U.S. Standard General Ledger Accounts and Definitions

Account Title: Amounts Appropriated From Specific Invested TAFS Reclassified -

Receivable - Temporary Reduction

Account Number: 412300 **Normal Balance:** Debit

Definition: This account is used to record the amount of authority reclassified from

USSGL account 412600, "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 entity 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: 412400 **Normal Balance:** Credit

Definition: This account is used to record the amount of authority reclassified from

USSGL account 412700, "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 entity expenditure account.

Account Title: Loan Modification Adjustment Transfer Appropriation

Account Number: 412500 **Normal Balance:** Debit

Definition: This account is used to record 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.

U.S. Standard General Ledger **Accounts and Definitions**

Account Title: Amounts Appropriated From Specific Invested TAFS - Receivable

Account Number: 412600 **Normal Balance:** Debit

Definition: This account is used to record amounts appropriated in an appropriation or authorization act from an invested Treasury Appropriation Fund Symbol (TAFS) to a specific federal entity account. The amounts appropriated to the federal entity will be accomplished via non-expenditure 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 year-end.

Amounts Appropriated From Specific Invested TAFS - Payable **Account Title:**

Account Number: 412700 Normal Balance: Credit

Definition: This account is used to record 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 entity will be accomplished via non-expenditure 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 payable is required to reflect the total budget authority. This account does not close at year-end.

Account Title: Amounts Appropriated From Specific Invested TAFS - Transfers-In

Account Number: 412800 Normal Balance: Debit

Definition: This account is used to record amounts appropriated in an appropriation or authorization act from a federal entity Treasury Appropriation Fund Symbol (TAFS) to a specific federal entity expenditure account and transferred in via non-expenditure 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.

U.S. Standard General Ledger Accounts and Definitions

Account Title: Amounts Appropriated From Specific Invested TAFS - Transfers-Out

Account Number: 412900 **Normal Balance:** Credit

Definition: This account is used to record amounts appropriated in an appropriation or

authorization act from an invested Treasury Appropriation Fund Symbol (TAFS) to a specific federal entity expenditure account, and then transferred out via non-expenditure 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: 413000 **Normal Balance:** Credit

Definition: This account is used to record 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 Indefinite Contract Authority

Account Number: 413100 **Normal Balance:** Debit

Definition: This account is used to record the amount of new indefinite contract

authority to incur obligations in advance of a separate appropriation of

liquidating cash or collections.

Account Title: Current-Year Definite Contract Authority

Account Number: 413120 **Normal Balance:** Debit

Definition: This account is used to record the amount of new definite contract authority

to incur obligations in advance of a separate appropriation of liquidating

cash or collections.

Account Title: Substitution of Contract Authority

Account Number: 413200 **Normal Balance:** Credit

Definition: This account is used to record 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.

U.S. Standard General Ledger Accounts and Definitions

Account Title: Decreases to Indefinite Contract Authority

Account Number: 413300 **Normal Balance:** Credit

Definition: This account is used to record the amount necessary to reconcile contract

authority to obligations for Treasury Appropriation Fund Symbols that are

funded with indefinite contract authority.

Account Title: Indefinite Contract Authority Withdrawn

Account Number: 413400 **Normal Balance:** Credit

Definition: This account is used to record the amount of unfunded indefinite contract

authority withdrawn due to recoveries of prior-year obligations.

Account Title: Adjustment for Definite Contract Authority - Prior-Year

Account Number: 413415 **Normal Balance:** Credit

Definition: Applicable to Department of Transportation no-year TAFSs with legislative

restrictions where withdrawals of prior year multi-year definite contract

authority are required by law.

Account Title: Contract Authority Liquidated

Account Number: 413500 **Normal Balance:** Credit

Definition: This account is used to record the amount of funds received during the fiscal

year from appropriations, non-expenditure transfers, or offsetting collections

that liquidate contract authority.

Account Title: Contract Authority To Be Liquidated by Trust Funds

Account Number: 413600 **Normal Balance:** Credit

Definition: This account is used to record the appropriation of trust fund receipts from

one trust fund to liquidate contract authority in another trust fund, where the non-expenditure 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 year-end.

U.S. Standard General Ledger Accounts and Definitions

Account Title: Transfers of Contract Authority - Allocation

Account Number: 413700 **Normal Balance:** Debit

Definition: This account is used to record 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 non-expenditure 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 year-end.

Account Title: Appropriation to Liquidate Contract Authority

Account Number: 413800 **Normal Balance:** Debit

Definition: This account is used to record 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: 413900 **Normal Balance:** Debit

Definition: This account is used to record the amount of contract authority carried

forward into the next fiscal year. This account does not close at year-end.

Account Title: Substitution of Borrowing Authority

Account Number: 414000 **Normal Balance:** Credit

Definition: This account is used to record 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 Indefinite Borrowing Authority

Account Number: 414100 **Normal Balance:** Debit

Definition: This account is used to record the amount of new indefinite borrowing

authority available to obligate. Once obligated, the amount is available to be exercised and converted to cash based on monies borrowed from the Bureau of the Fiscal Service or Federal Financing Bank in order to liquidate unpaid obligations. In limited situations, there may be legal authority to substitute spending authority from offsetting collections for the borrowing authority.

U.S. Standard General Ledger Accounts and Definitions

Account Title: Current-Year Definite Borrowing Authority

Account Number: 414120 **Normal Balance:** Debit

Definition: This account is used to record the amount of new definite borrowing

authority available to obligate. Once obligated, the amount is available to be exercised and converted to cash based on monies borrowed from the Bureau of the Fiscal Service or Federal Financing Bank in order to liquidate unpaid obligations. In limited situations, there may be legal authority to substitute spending authority from offsetting collections for the borrowed authority.

Account Title: Actual Repayment of Borrowing Authority Converted to Cash

Account Number: 414200 **Normal Balance:** Credit

Definition: This account is used to record amounts transferred to the General Fund of

the U.S. Government by a non-expenditure 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: Modification Adjustment Transfer of Borrowing Authority Converted

to Cash

Account Number: 414201 Normal Balance: Credit

Definition: This account is used to record amounts transferred to the General Fund of

the U.S. Government by a capital transfer of exercised borrowing authority converted to cash to pay for a Modification Adjustment Transfer (MAT).

Account Title: Current-Year Decreases to Indefinite Borrowing Authority

Account Number: 414300 **Normal Balance:** Credit

Definition: This account is used to record the amount needed to reconcile current-year

indefinite borrowing authority to the amount of obligations incurred for a

Treasury Appropriation Fund Symbol as of yearend.

Account Title: Borrowing Authority Withdrawn

Account Number: 414400 **Normal Balance:** Credit

Definition: This account is used to record the amount of indefinite borrowing authority

withdrawn due to recoveries of prior-year obligations where the authority to

borrow was not borrowed.

U.S. Standard General Ledger Accounts and Definitions

Account Title: Borrowing Authority Converted to Cash

Account Number: 414500 **Normal Balance:** Credit

Definition: This account is used to record the amount of non-expenditure transfers

during the fiscal year that reduces borrowing authority.

Account Title: Actual Repayments of Debt, Current-Year Authority

Account Number: 414600 **Normal Balance:** Credit

Definition: This account is used to record amounts actually transferred by non-

expenditure transfer during the fiscal year from current-year resources to repay debt. This also includes amounts actually transferred by non-expenditure 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: 414700 **Normal Balance:** Credit

Definition: This account is used to record amounts actually transferred by non-

expenditure 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: 414800 **Normal Balance:** Debit

Definition: This account is used to record the amount drawn during the fiscal year to

fund borrowing authority at the time of disbursement.

Account Title: Borrowing Authority Carried Forward

Account Number: 414900 **Normal Balance:** Debit

Definition: This account is used to record 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 year-end.

SUPPLEMENT Section II

U.S. Standard General Ledger Accounts and Definitions

Account Title: Reappropriations - Transfers-In

Account Number: 415000 **Normal Balance:** Debit

Definition: This account is used to record 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 Standard Form (SF) 1151: Nonexpenditure

Transfer Authorization.

Account Title: Actual Capital Transfers to the General Fund of the U.S.

Government, Current-Year Authority

Account Number: 415100 **Normal Balance:** Credit

Definition: This account is used to record amounts actually transferred by non-

expenditure transfer during the fiscal year of current-year resources to capital transfer miscellaneous receipt accounts, such as Treasury Appropriation Fund Symbols series 161000, "Earnings of Government-Owned Enterprises," and 281000, "Repayments of Capital Investment,

Government-Owned Enterprises."

Account Title: Actual Capital Transfers to the General Fund of the U.S.

Government, Prior-Year Balances

Account Number: 415200 **Normal Balance:** Credit

Definition: This account is used to record amounts actually transferred by non-

expenditure transfer during the fiscal year of prior-year unobligated balances to capital transfer miscellaneous receipt accounts, such as Treasury Appropriation Fund Symbols series 161000, "Earnings of Government-Owned Enterprises," and 281000 "Repayments of Capital Investment,

Government-Owned Enterprises."

Account Title: Transfers of Contract Authority - Non-Allocation

Account Number: 415300 **Normal Balance:** Debit

Definition: This account is used to record the amount of contract authority transferred

between two non-allocation Treasury Appropriation Fund Symbols. This occurs before the actual transfer of funds, which will later be accomplished as a non-expenditure non-allocation 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 year-end by the amount of appropriations received to liquidate contract authority non-allocation transferred. This account does not close at year-end.

U.S. Standard General Ledger Accounts and Definitions

Account Title: Appropriation to Liquidate Contract Authority - Non-Allocation -

Transferred

Account Number: 415400 **Normal Balance:** Debit

Definition: This account is used to record the amount of liquidating appropriations

received during the fiscal year to fund contract authority transferred from one non-allocation Treasury Appropriation Fund Symbol to another. The transfer is accomplished via Standard Form (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: Appropriation to Liquidate Contract Authority - Allocation -

Transferred

Account Number: 415500 Normal Balance: Debit

Definition: This account is used to record the amount of liquidating appropriations received during the fiscal year to fund contract authority transferred from the

received during the fiscal year to fund contract authority transferred from the parent Treasury Appropriation Fund Symbol (TAFS) to its Allocation TAFS. The transfer is accomplished via Standard Form (SF) 1151: Nonexpenditure Transfer Authorization. Only the Department of Transportation and federal entities that receive allocation transfers from 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 Appropriations (special or trust),

Borrowing Authority and Contract Authority Previously Precluded

From Obligation

Account Number: 415700 **Normal Balance:** Debit

Definition: This account is used to record the amount of budget authority that becomes available for obligation from appropriations (derived from special or trust non-revolving fund receipts), borrowing authority, and contract authority previously precluded from obligation. This occurs when current-year appropriations (derived from special or trust non-revolving fund receipts) do not cover current-year obligations or when certain legal requirements are met. The balance in this account closes into USSGL account 439700, "Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation- Current-Year Balances."

SUPPLEMENT Section II

U.S. Standard General Ledger Accounts and Definitions

Account Title: Authority Made Available From Appropriations Previously

Precluded From Obligation

Account Number: 415730 **Normal Balance:** Debit

Definition: This account is used to record the amount of budget authority that becomes

available for obligation from appropriations (derived from the General Fund of the U.S. Government) previously precluded from obligation. This occurs when current-year appropriations (derived from the General Fund of the U.S. Government) do not cover current-year obligations or when certain legal requirements are met. The balance in this account closes into USSGL account 439730, "Appropriations Temporarily Precluded From Obligation."

Account Title: Authority Made Available From Offsetting Collection Balances

Previously Precluded From Obligation

Account Number: 415800 **Normal Balance:** Debit

Definition: This account is used to record 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 439800, "Offsetting Collections Temporarily Precluded From

Obligation."

Account Title: Repayment of Repayable Advances - Current-Year Authority

Account Number: 415900 **Normal Balance:** Credit

Definition: This account is used to record amounts actually transferred by non-

expenditure transfer during the fiscal year to Advances to the Unemployment Trust Fund and Other Funds for repayment of repayable advances. This transaction is accomplished via a non-expenditure Transfer. This USSGL account is to be used by only the Department of Labor and

Department of Health and Human Services.

Account Title: Repayment of Repayable Advances - Prior-Year Balances

Account Number: 415901 **Normal Balance:** Credit

Definition: This account is used to record amounts actually transferred by non-

expenditure transfer during the fiscal year to Advances to the Unemployment Trust Fund and Other Funds for repayment of repayable advances of prior year balances. This transaction is accomplished via a non-expenditure Transfer. This USSGL account is to be used by only the Department of Labor and Department of Health and Human Services. The

balance is the result of recoveries of prior year obligations.

U.S. Standard General Ledger Accounts and Definitions

Account Title: Anticipated Transfers - Current-Year Authority

Account Number: 416000 **Normal Balance:** Debit

Definition: This account is used to record the net amount of anticipated non-expenditure

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: 416500 **Normal Balance:** Debit

Definition: This account is used to record 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 non-expenditure transfer, during the fiscal year. Use this USSGL account in conjunction with USSGL accounts 416600, "Allocations of Realized Authority - To Be Transferred From Invested Balances," and/or 416700, "Allocations of Realized Authority -

Transferred From Invested Balances."

Account Title: Allocations of Authority - Anticipated From Invested Balances -

Prior Year

Account Number: 416512 **Normal Balance:** Debit

Definition: The amount of prior year 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 416612, "Allocations of Realized Authority - To Be Transferred From Invested Balances - Prior Year," and/or 416712, "Allocations of Realized Authority - Transferred From Invested Balances - Prior Year." Corps of Engineers - Civil Works use only.

SUPPLEMENT Section II

U.S. Standard General Ledger **Accounts and Definitions**

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

Balances

Account Number: 416600 Normal Balance: Debit

Definition: This account is used to record 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 a Standard Form (SF) 1511: 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 year-end.

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

Balances - Prior Year

Account Number: 416612 Normal Balance: Debit

Definition: The amount of undistributed funds of prior years 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 by Corps of Engineers - Civil Works trust funds, which have investment authority. (This occurs before the request for an SF 1511: Non-expenditure 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 reflects activity that must adjust to zero before the period twelve adjusted trial balance submission. Corps of Engineers - Civil Works use only.

U.S. Standard General Ledger Accounts and Definitions

Account Title: Allocations of Realized Authority - Transferred From Invested

Balances

Account Number: 416700 **Normal Balance:** Debit

Definition: This account is used to record the net amount of realized authority and

accomplished non-expenditure transfers during the fiscal year of currentyear 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 - Transferred From Invested

Balances - Prior Year

Account Number: 416712 **Normal Balance:** Debit

Definition: The net amount of realized authority and accomplished non-expenditure

transfers during the fiscal year of prior-year obligated authority. Use this USSGL allocation account when the parent Treasury Appropriation Fund Symbol (TAFS) has investment authority; associated with Corps of Engineers - Civil Works trust funds. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

Corps of Engineers - Civil Works use only.

Account Title: Allocations of Realized Authority Reclassified - Authority To Be

Transferred From Invested Balances - Temporary Reduction

Account Number: 416800 Normal Balance: Debit

Definition: This account is used to record the amount of authority reclassified from

USSGL account 416600, "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.

U.S. Standard General Ledger **Accounts and Definitions**

Account Title: Transfers - Current-Year Authority

Account Number: 417000 Normal Balance: Debit

Definition: This account is used to record the amount of realized non-expenditure

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.

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

Account Number: 417100 Normal Balance: Debit

Definition: This account is used to record the amount to be transferred in of unrealized non-expenditure 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 a Standard Form (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 year-end.

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

Account Number: 417200 Normal Balance: Credit

Definition: This account is used to record the amount to be transferred out of unrealized non-expenditure 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 a Standard Form (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 year-end.

U.S. Standard General Ledger Accounts and Definitions

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

Account Number: 417300 **Normal Balance:** Debit

Definition: This account is used to record the amount of non-expenditure transfers of

invested balances accomplished via an Standard Form (SF) 1151: Nonexpenditure Transfer Authorization, that reduce previously established USSGL accounts 417100, "Non-Allocation Transfers of Invested Balances - Receivable" or 417200, "Non-Allocation 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: Transfers - Current-Year Borrowing Authority Converted to Cash

Account Number: 417400 **Normal Balance:** Debit

Definition: The amount of realized non-expenditure transfers between a revolving

borrowing authority Treasury Fund Symbol and a non-revolving Treasury Appropriation Fund Symbol during the fiscal year borrowing authority converted to cash. 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 Non-Invested

Accounts

Account Number: 417500 **Normal Balance:** Debit

Definition: This account is used to record the amount of new budget authority transferred between a parent Treasury Appropriation Fund Symbol (TAFS) and a receiving TAFS via an accomplished non-expenditure 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 for this account to have a credit

balance.

U.S. Standard General Ledger Accounts and Definitions

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

Accounts - International Monetary Fund

Account Number: 417590 **Normal Balance:** Debit

Definition: This account is used to record the amount of new budget authority transferred between a parent Treasury Appropriation Fund Symbol (TAFS) and a receiving TAFS via an accomplished non-expenditure transfer, during the fiscal year, when no investment authority is involved. This USSGL account is to be recorded for International Monetary Fund. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance. This USSGL account can only be used by the

Department of the Treasury.

Account Title: Allocation Transfers of Prior-Year Balances

Account Number: 417600 **Normal Balance:** Debit

Definition: This account is used to record the amount of unobligated prior-year balances

transferred between a parent Treasury Appropriation Fund Symbol (TAFS) and a receiving TAFS via an accomplished non-expenditure transfer. 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 - International Monetary

Fund

Account Number: 417690 **Normal Balance:** Debit

Definition: This account is used to record the amount of unobligated prior-year balances

transferred between a parent Treasury Appropriation Fund Symbol (TAFS) and a receiving TAFS via an accomplished non-expenditure transfer. This USSGL account is to be recorded for International Monetary Fund. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance. This USSGL can only be used by the Department of

the Treasury.

Account Title: Anticipated Transfers - Prior-Year Balances

Account Number: 418000 **Normal Balance:** Debit

Definition: This account is used to record the net amount of anticipated non-expenditure

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.

U.S. Standard General Ledger Accounts and Definitions

Account Title: Anticipated Balance Transfers - Unobligated Balances - Legislative

Change of Purpose

Account Number: 418300 **Normal Balance:** Debit

Definition: This account is used to record the amount of anticipated non-expenditure 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

acceptable in certain instances for this account to have a credit balance.

Resources. Although the normal balance for this account is debit, it is

Account Title: Transfers - Prior-Year Balances

Account Number: 419000 **Normal Balance:** Debit

Definition: This account is used to record the net amount of realized non-expenditure

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: 419100 **Normal Balance:** Debit

Definition: This account is used to record the amount of realized non-expenditure 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 Standard Form (SF) 1151: Non-expenditure Transfer Authorization. Although the normal balance for this account is debit, it is acceptable for this

account to have a credit balance.

SUPPLEMENT Section II

U.S. Standard General Ledger Accounts and Definitions

Account Title: Balance Transfers - Unexpired to Expired

Account Number: 419200 **Normal Balance:** Debit

Definition: This account is used to record the amount of realized non-expenditure

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 Standard Form (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: 419300 Normal Balance: Debit

Definition: This account is used to record the amount of realized non-expenditure

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: 419500 **Normal Balance:** Debit

Definition: This account is used to record the amount of resources with obligations

transferred to or from appropriations and funds recorded via non-expenditure 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: 419600 **Normal Balance:** Debit

Definition: This account is used to record the amount of realized non-expenditure

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 Standard Form (SF) 1151:

Nonexpenditure Transfer Authorization.

SUPPLEMENT Section II

U.S. Standard General Ledger Accounts and Definitions

Account Title: Balance Transfers-Out - Expired to Expired

Account Number: 419700 **Normal Balance:** Credit

Definition: This account is used to record the amount of realized non-expenditure

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 Standard Form (SF) 1151:

Nonexpenditure Transfer Authorization.

Account Title: Transfer of Expired Expenditure Transfers - Receivable

Account Number: 419900 **Normal Balance:** Debit

Definition: This account is used to record 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 Standard Form (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: 420100 **Normal Balance:** Debit

Definition: This account is used at year-end closing to consolidate the total amount of

actual resources collected from all sources. This account does not close at

year-end.

Account Title: Total Actual Resources - Collected - International Monetary Fund

Account Number: 420190 **Normal Balance:** Debit

Definition: This account is used at year-end closing to consolidate the total amount of

actual resources collected from all sources for the International Monetary Fund that does not crosswalk to the budgetary reports. This account does not close at year-end. This USSGL account can only be used by the Department

of the Treasury.

Account Title: Adjustment to Total Resources - Disposition of Canceled Payables

Account Number: 420800 **Normal Balance:** Credit

Definition: This account is used to record 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).

U.S. Standard General Ledger Accounts and Definitions

Account Title: Anticipated Reimbursements

Account Number: 421000 **Normal Balance:** Debit

Definition: This account is used to record the estimate of reimbursements expected to be

earned during the current fiscal year, based on customer orders or services

received or provided.

Account Title: Liquidation of Deficiency - Offsetting Collections

Account Number: 421200 **Normal Balance:** Debit

Definition: This account is used to record 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: 421500 Normal Balance: Debit

Definition: This account is used to record 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: Anticipated Offsetting Collections - Expenditure Transfer from Trust

Funds - Adjustments for Trust Fund Share - Prior Year

Account Number: 421512 **Normal Balance:** Debit

Definition: The amount of anticipated offsetting collections derived from either the

Harbor Maintenance or Inland Waterways trust fund where the appropriation derived from the General Fund of the U.S. Government is adjusted downward and a prior year appropriation act is cited. Corps of Engineers -

Civil Works use only.

SUPPLEMENT Section II

U.S. Standard General Ledger Accounts and Definitions

Account Title: Unfilled Customer Orders Without Advance

Account Number: 422100 **Normal Balance:** Debit

Definition: This account is used to record 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 entities 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. This account does not close at year-end.

Account Title: Unfilled Customer Orders With Advance

Account Number: 422200 **Normal Balance:** Debit

Definition: This account is used to record 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 entities 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 year-end.

Account Title: Uncollected Subsidy from Program Account

Account Number: 422300 **Normal Balance:** Debit

Definition: This account is used to record the amount of subsidy due to a financing

account but not yet collected from a program account. This account does not

close at year end

Account Title: Expenditure Transfers From Trust Funds - Receivable

Account Number: 422500 **Normal Balance:** Debit

Definition: This account is used to record 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 year-end. For Corps of Engineers - Civil Works, this USSGL account only applies to current year.

U.S. Standard General Ledger Accounts and Definitions

Account Title: Offsetting Collections - Expenditure Transfer from Trust Funds -

Receivable - Adjustments for Trust Fund Share - Prior Year

Account Number: 422512 **Normal Balance:** Debit

Definition: The amount of offsetting collections receivable derived from either the

Harbor Maintenance or Inland Waterways trust fund where the appropriation derived from the General Fund of the U.S. Government is adjusted downward and a prior year appropriation act is cited. Corps of Engineers - Civil Works use only. This account reflects activity that must adjust to zero

before the period twelve adjusted trial balance submission.

Account Title: Unfilled Customer Orders Without Advance - Transferred

Account Number: 423000 **Normal Balance:** Debit

Definition: This account is used to record the amount in USSGL account 422100.

"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: 423100 **Normal Balance:** Credit

Definition: This account is used to record the amount in USSGL account 422200,

"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: 423200 Normal Balance: Debit

Definition: This account is used to record the amount in USSGL account 422500.

"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.

SUPPLEMENT Section II

U.S. Standard General Ledger Accounts and Definitions

Account Title: Reimbursements Earned - Receivable - Transferred

Account Number: 423300 **Normal Balance:** Debit

Definition: This account is used to record the amount in USSGL account 425100,

"Reimbursements 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: 423400 **Normal Balance:** Debit

Definition: This account is used to record the amount in USSGL account 428700,

"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: Appropriations Reduced by Offsetting Collections or Receipts -

Collected

Account Number: 424000 **Normal Balance:** Credit

Definition: This account is used to record an amount equal to the actual offsetting

collections or offsetting receipts used to reduce the appropriation derived from the General Fund of the U.S. Government while waiting for the appropriation warrant to be adjusted. The balance in this account will be

adjusted to zero at year-end.

Account Title: Reimbursements Earned - Receivable

Account Number: 425100 **Normal Balance:** Debit

Definition: This account is used to record the amount of reimbursements earned but not

collected to date through the delivery of goods and performance of services.

This account does not close at year-end.

Account Title: Reimbursements Earned - Collected From Federal/Non-Federal

Exception Sources

Account Number: 425200 **Normal Balance:** Debit

Definition: This account is used to record the amount of reimbursements earned and

collected to date through the provision of goods and performance of services provided to Federal agencies/entities and non-Federal exception entities.

U.S. Standard General Ledger Accounts and Definitions

Account Title: Prior-Year Unfilled Customer Orders With Advance - Refunds Paid

Account Number: 425300 **Normal Balance:** Debit

Definition: This account is used to record 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: Reimbursements Earned - Collected From Non-Federal Sources

Account Number: 425400 **Normal Balance:** Debit

Definition: This account is used to record the amount of reimbursements earned and

collected to date through the provision of goods and performance of services provided to a non-federal entity. Use USSGL account 425200 for

reimbursement work with non-federal exception entities.

Account Title: Expenditure Transfers from Trust Funds - Collected

Account Number: 425500 **Normal Balance:** Debit

Definition: This account is used to record the amount of expenditure transfers collected

by a general fund from a trust 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). For Corps of Engineers - Civil Works, this

USSGL account only applies to current year.

Account Title: Offsetting Collections - Expenditure Transfer from Trust Funds -

Collected - Adjustments for Trust Fund Share - Prior Year

Account Number: 425512 **Normal Balance:** Debit

Definition: The amount of offsetting collections collected derived from either the

Harbor Maintenance or Inland Waterways trust fund where the appropriation derived from the General Fund of the U.S. Government is adjusted downward and a prior year appropriation act is cited. Corps of Engineers -

Civil Works use only.

Account Title: Actual Collections of Governmental-Type Fees

Account Number: 426000 **Normal Balance:** Debit

Definition: This account is used to record 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.

SUPPLEMENT Section II

U.S. Standard General Ledger Accounts and Definitions

Account Title: Actual Collections of Business-Type Fees

Account Number: 426100 **Normal Balance:** Debit

Definition: This account is used to record 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: 426200 Normal Balance: Debit

Definition: This account is used to record the total amount of loan principal collected

during the fiscal year from non-federal sources.

Account Title: Actual Collections of Loan Interest

Account Number: 426300 **Normal Balance:** Debit

Definition: This account is used to record the total amount of loan interest collected

during the fiscal year from non-federal sources.

Account Title: Actual Collections of Rent

Account Number: 426400 **Normal Balance:** Debit

Definition: This account is used to record 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: 426500 **Normal Balance:** Debit

Definition: This account is used to record 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: 426600 **Normal Balance:** Debit

Definition: This account is used to record 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.

U.S. Standard General Ledger Accounts and Definitions

Account Title: Other Actual Governmental-Type Collections From Non-Federal

Sources

Account Number: 426700 **Normal Balance:** Debit

Definition: This account is used to record 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: Interest Collected From Foreign Securities and Special Drawing

Rights (SDR)

Account Number: 426800 **Normal Balance:** Debit

Definition: This account is used to record the amount of interest collected during the

fiscal year from foreign securities and the amount of the net change consisting of interest, charges and assessments related to SDR's. Although the normal balance in this account is a debit, it is acceptable in certain instances 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: Actual Program Fund Subsidy Collected

Account Number: 427100 **Normal Balance:** Debit

Definition: This account is used to record 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: 427300 **Normal Balance:** Debit

Definition: This account is used to record the amount of interest collected during the

fiscal year from the Department of the Treasury.

Account Title: Actual Collections From Liquidating Fund

Account Number: 427500 **Normal Balance:** Debit

Definition: This account is used to record 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.

SUPPLEMENT Section II

U.S. Standard General Ledger Accounts and Definitions

Account Title: Actual Collections From Financing Fund

Account Number: 427600 **Normal Balance:** Debit

Definition: This account is used to record 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/Non-Federal Exception Sources

Account Number: 427700 **Normal Balance:** Debit

Definition: This account is used to record the amount collected during the fiscal year

from federal entities and non-federal exception entities for which a specific

USSGL account has not been established.

Account Title: Interest Receivable From Treasury

Account Number: 428300 **Normal Balance:** Debit

Definition: This account is used to record the amount of interest due but not collected

from Department of the Treasury. This account does not close at year-end.

Account Title: Receivable From the Liquidating Fund

Account Number: 428500 **Normal Balance:** Debit

Definition: This account is used to record 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 year-

end.

Account Title: Receivable From the Financing Fund

Account Number: 428600 **Normal Balance:** Debit

Definition: This account is used to record 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 year-end.

SUPPLEMENT Section II

U.S. Standard General Ledger Accounts and Definitions

Account Title: Other Federal Receivables

Account Number: 428700 **Normal Balance:** Debit

Definition: This account is used to record the amount of uncollected amounts due from

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 year-end.

Account Title: Amortization of Investments in U.S. Treasury Zero Coupon Bonds

Account Number: 429000 **Normal Balance:** Debit

Definition: This account is used to record 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 (ESF)

Account Number: 429500 **Normal Balance:** Debit

Definition: This account is used to record 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 in certain instances 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: Adjustments to the International Monetary Fund

Account Number: 429590 **Normal Balance:** Debit

Definition: This account is used to record the amount of increase or decrease in

International Monetary Fund as a result of revaluation and foreign exchange rate adjustments. Although the normal balance in this account is a debit, it is acceptable in certain instances for this account to have a credit balance

(when a loss is recognized).

Account Title: Anticipated Recoveries of Prior-Year Obligations

Account Number: 431000 **Normal Balance:** Debit

Definition: This account is used to record 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).

SUPPLEMENT Section II

U.S. Standard General Ledger Accounts and Definitions

Account Title: Adjustments for Changes in Prior-Year Allocations of Budgetary

Resources

Account Number: 432000 **Normal Balance:** Debit

Definition: This account is used to record the amount of adjustments made for the

change in the allocation of budgetary resources between certain trust fund and federal entity 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: 435000 **Normal Balance:** Credit

Definition: This account is used to record 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 year-end process and does not involve a

U.S. Treasury warrant. This account does not close at year-end.

Account Title: Partial or Early Cancellation of Authority

Account Number: 435100 **Normal Balance:** Credit

Definition: This account is used to record 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.

Account Title: Partial Cancellation of Authority - International Monetary Fund

Account Number: 435190 Normal Balance: Credit

Definition: This account is used to record the amount of no-year appropriation authority

that is canceled early by administrative action. This USSGL account can

only be used by the Department of the Treasury.

Account Title: Appropriation Withdrawn

Account Number: 435400 **Normal Balance:** Credit

Definition: This account is used to record the amount of indefinite appropriations

derived from the General Fund of the U.S. Government withdrawn due to

recoveries of prior-year obligations.

SUPPLEMENT Section II

U.S. Standard General Ledger Accounts and Definitions

Account Title: Cancellation of Appropriation From Unavailable Receipts

Account Number: 435500 **Normal Balance:** Credit

Definition: This account is used to record 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: 435600 Normal Balance: Credit

Definition: This account is used to record 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 Standard Form (SF)

1151: Nonexpenditure Transfer Authorization.

Account Title: Cancellation of Appropriated Amounts Receivable From Invested

Trust or Special Funds

Account Number: 435700 **Normal Balance:** Credit

Definition: This account is used to record 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: Appropriation Purpose Fulfilled - Balance Not Available

Account Number: 436000 **Normal Balance:** Credit

Definition: This account is used to record the portion of the unobligated balances in a

no-year Treasury account where the amount is no longer available for obligation since the purposes for which the appropriation was enacted has

been carried out. This account does not close at the end of the year.

Account Title: Appropriation Purpose Fulfilled - To be Returned to Treasury

Account Number: 436001 **Normal Balance:** Debit

Definition: Unobligated balances in a no-year Treasury account where the amount was

determined to be no longer available for obligation but must be made

available to close a no-year Treasury account.

U.S. Standard General Ledger Accounts and Definitions

Account Title: Offset to Appropriation Realized for Redemption of Treasury

Securities

Account Number: 437000 **Normal Balance:** Credit

Definition: This account is used to record the offset to appropriations received for the

redemption of U.S. Treasury securities.

Account Title: Temporary Reduction - New Budget Authority

Account Number: 438200 **Normal Balance:** Credit

Definition: This account is used to record 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 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 439200, "Permanent Reduction - New

Budget Authority."

Account Title: Temporary Reduction - Prior-Year Balances

Account Number: 438300 **Normal Balance:** Credit

Definition: This account is used to record 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 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 439300, "Permanent Reduction - Prior-

Year Balances."

Account Title: Temporary Reduction/Cancellation Returned by Appropriation

Account Number: 438400 **Normal Balance:** Credit

Definition: This account is used to record the amount of a temporary reduction or cancellation reclassified at year-end closing. Use only for Treasury

cancellation reclassified at year-end 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 year-end.

SUPPLEMENT Section II

U.S. Standard General Ledger Accounts and Definitions

Account Title: Temporary Sequester Returned for Cancellation

Account Number: 438500 **Normal Balance:** Debit

Definition: This account is used to record the amount of appropriation derived from the

General Fund of the U.S. Government or offsetting collections previously sequestered in the unexpired available but unavailable for obligation in the

subsequent fiscal year that must be made available for cancellation.

Account Title: Temporary Reduction of Appropriation From Unavailable Receipts,

New Budget Authority

Account Number: 438700 **Normal Balance:** Credit

Definition: This account is used to record 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 Department of the Treasury as "unavailable."

Account Title: Temporary Reduction of Appropriation From Unavailable Receipts,

Prior-Year Balances

Account Number: 438800 **Normal Balance:** Credit

Definition: This account is used to record 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 Department of the Treasury as "unavailable."

Account Title: Reappropriations - Transfers-Out

Account Number: 439000 **Normal Balance:** Credit

Definition: This account is used to record 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 Standard Form (SF) 1151: Nonexpenditure Transfer

Authorization.

Account Title: Adjustments to Indefinite Appropriations

Account Number: 439100 **Normal Balance:** Credit

Definition: This account is used to record the amount necessary to reconcile obligations

with resources for indefinite appropriations derived from the General Fund of the U.S. Government. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit

balance.

SUPPLEMENT Section II

U.S. Standard General Ledger Accounts and Definitions

Account Title: Adjustments to Indefinite Appropriations - International Monetary

Fund

Account Number: 439190 **Normal Balance:** Credit

Definition: This account is used to record the amount necessary to reconcile obligations

with resources for indefinite appropriations derived from the General Fund of the U.S. Government for International Monetary 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 USSGL account can only be

used by the Department of the Treasury.

Account Title: Permanent Reduction - New Budget Authority

Account Number: 439200 **Normal Balance:** Credit

Definition: This account is used to record the amount of new budget authority

permanently reduced by enacted legislation. For amounts appropriated from the General Fund of the U.S. Government 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

438200, "Temporary Reduction - New Budget Authority."

Account Title: Permanent Reduction - Prior-Year Balances

Account Number: 439300 **Normal Balance:** Credit

Definition: This account is used to record the amount of prior-year balances permanently reduced by enacted legislation. For amounts appropriated from the General Fund of the U.S. Government 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 438300, "Temporary Reduction - Prior-Year Balances."

U.S. Standard General Ledger Accounts and Definitions

Account Title: Receipts Unavailable for Obligation Upon Collection

Account Number: 439400 **Normal Balance:** Credit

Definition: This account is used to record the amount of receipts that, immediately upon

collection, is not available for obligation. These receipts, or a portion thereof, may be available for investment before becoming available for obligation. For example, the authorizing legislation may specify a portion of the receipts is available for obligation, while the entire amount of the receipts is available for investment. This account does not close at year-end.

Account Title: Daily Inflation/Deflation Compensation Adjustment - Unavailable

Account Number: 439401 **Normal Balance:** Credit

Definition: Amount of daily inflation or deflation compensation to offset the amount

recorded in USSGL account 411400 or 427300 to result in no budgetary

impact. The account does not close at year-end.

Account Title: Daily Inflation/Deflation Compensation Adjustment - Previously

Unavailable

Account Number: 439402 **Normal Balance:** Debit

Definition: Amount of daily inflation or deflation compensation - previously

unavailable, made available for obligation at the time of redemption of a

Treasury Inflation-Protected Security.

Account Title: Unobligated Balances Made Available from Previously Unavailable

Receipts - Adjustments for Trust Fund Share - Prior Year

Account Number: 439412 **Normal Balance:** Debit

Definition: The unobligated balance made available from receipts that were previously

not immediately available for obligation upon collection. Amounts are made available for obligation pursuant to an increase in the trust fund share of a definite prior year appropriation for Corps of Engineers - Civil Works

operating accounts. Corps of Engineers - Civil Works use only

U.S. Standard General Ledger Accounts and Definitions

Account Title: Anticipated Unobligated Balances Made Available from Previously

Unavailable Receipts - Adjustments for Trust Fund Share - Prior

Year

Account Number: 439432 **Normal Balance:** Debit

Definition: Anticipated unobligated balance made available from receipts that were

previously unavailable for obligation. Amounts are made available for obligation pursuant to an increase in the trust fund share of a definite prior year appropriation for Corps of Engineers - Civil Works operating accounts.

Corps of Engineers - Civil Works use only.

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

Temporary - Current-Year Authority

Account Number: 439500 **Normal Balance:** Credit

Definition: This account is used to record 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 period twelve adjusted trial balance submission.

Account Title: Obligation Limitation - Temporary - Prior-Year and Current-Year

Budget Authority

Account Number: 439504 **Normal Balance:** Credit

Definition: Budgetary resources (i.e., unobligated balances and current-year budget

authority) unavailable for obligation due to annual limitation in appropriation act. This account reflects activity that must adjust to zero before the fourth quarter adjusted trial balance submission. Department of

Transportation use only.

Account Title: Special and Trust Fund Refunds and Recoveries Temporarily

Unavailable - Receipts Unavailable for Obligation Upon Collection

Account Number: 439600 **Normal Balance:** Credit

Definition: This account is used to record 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 year-end.

U.S. Standard General Ledger Accounts and Definitions

Account Title: Appropriations (special or trust), Borrowing Authority and Contract

Authority Temporarily Precluded From Obligation - Current-Year

Balances

Account Number: 439700 **Normal Balance:** Credit

Definition: This account is used to record the amount of appropriations (derived from

special or trust non-revolving fund receipts), borrowing authority and contract authority that becomes unavailable for obligation until specific legal requirements are met. For example, the portion of appropriated special or trust non-revolving fund receipts collected in the current fiscal year that is precluded from obligation at year-end because of a provision of law (such as a limitation on obligations or a benefit formula). For situations involving borrowing authority and contract authority, the use of this USSGL account is

restricted. This account does not close at year-end.

Account Title: Appropriations Temporarily Precluded From Obligation - Prior-Year

Account Number: 439701 **Normal Balance:** Credit

Definition: This account is used based on situations where total budgetary resources are precluded from obligation in a fiscal year by a provision of law (such as a

limitation on obligations), the amount of unobligated balances of appropriations (derived from special and trust non-revolving fund receipts) that becomes unavailable for obligation until specific legal requirements are met is also precluded in special and non-revolving trust funds. This balance, in the Appropriations Temporarily Precluded From Obligation - Prior-Year account, is the result of recoveries of prior-year obligations and/or

unobligated balance transfers in.

Account Title: Appropriations Temporarily Precluded From Obligation

Account Number: 439730 **Normal Balance:** Credit

Definition: This account is used to record the amount of appropriations (derived from

the General Fund of the U.S. Government) that becomes unavailable for obligation until specific legal requirements are met. The use of this USSGL

account is restricted. This account does not close at year-end.

Account Title: Offsetting Collections Temporarily Precluded From Obligation

Account Number: 439800 **Normal Balance:** Credit

Definition: This account is used to record the amount of offsetting collections that

becomes unavailable for obligation until specific legal requirements are met.

This account does not close at year-end.

SUPPLEMENT Section II

U.S. Standard General Ledger Accounts and Definitions

Account Title: Special and Trust Fund Refunds and Recoveries Temporarily

Unavailable - Receipts and Appropriations Temporarily Precluded

From Obligation

Account Number: 439900 **Normal Balance:** Credit

Definition: This account is used to record 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 year-end.

Account Title: Unapportioned Authority - Pending Rescission

Account Number: 442000 **Normal Balance:** Credit

Definition: This account is used to record the total amount of budgetary resources

withheld pending rescission action by the United States Congress.

Account Title: Unapportioned Authority - OMB Deferral

Account Number: 443000 Normal Balance: Credit

Definition: This account is used to record the amount of budgetary authority specifically

withheld from apportionment by Office of Management and Budget.

Account Title: Unapportioned Authority

Account Number: 445000 **Normal Balance:** Credit

Definition: This account is used to record the amount of unobligated budgetary

resources not yet apportioned. These funds are not available for obligation.

Account Title: Apportionments

Account Number: 451000 **Normal Balance:** Credit

Definition: This account is used to record the amounts apportioned by 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: 459000 **Normal Balance:** Credit

Definition: This account is used to record anticipated amounts apportioned for the

current or subsequent periods, for programs subject to apportionment. These

amounts are unavailable for obligation.

SUPPLEMENT Section II

U.S. Standard General Ledger Accounts and Definitions

Account Title: Allotments - Realized Resources

Account Number: 461000 **Normal Balance:** Credit

Definition: This account is used to record the current-period amount available for

obligation or commitment. Allowances or suballotments may be established

at the federal entity level.

Account Title: Unobligated Funds Exempt From Apportionment

Account Number: 462000 **Normal Balance:** Credit

Definition: This account is used to record the amount of unobligated budgetary

resources in programs exempt from apportionment that is available for

commitment and obligation. This account does not close at year-end.

Account Title: Unobligated Funds Exempt From Apportionment - International

Monetary Fund

Account Number: 462090 **Normal Balance:** Credit

Definition: This account is used to record the amount of unobligated budgetary

resources in programs exempt from apportionment that is available for commitment and obligation for the International Monetary Fund. This account does not close at year-end. This USSGL account can only be used

by the Department of the Treasury.

Account Title: Unobligated Funds Exempt From Apportionment - International

Monetary Fund - New Arrangements to Borrow (NAB)

Account Number: 462091 Normal Balance: Credit

Definition: This account is used to record the amount of unobligated budgetary

resources in programs exempt from apportionment that is available for commitment and obligation for the International Monetary Fund, New Arrangements to Borrow. This account does not close at year-end. This

USSGL account can only be used by the Department of the Treasury.

U.S. Standard General Ledger Accounts and Definitions

Account Title: Funds Not Available - Adjustments to the Exchange Stabilization

Fund (ESF)

Account Number: 463500 **Normal Balance:** Credit

Definition: This account is used to record funds not available for

commitment/obligations. 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 credit, it is acceptable in certain instances for this account to have a debit balance when a loss is recognized. This USSGL account is to be used only by the Department of the Treasury. This account does not close at year-end.

Account Title: Allotments - Expired Authority

Account Number: 465000 **Normal Balance:** Credit

Definition: This account is used to record 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: 469000 **Normal Balance:** Credit

Definition: This account is used to record anticipated amounts in programs exempt from

apportionment.

Account Title: Commitments - Programs Subject to Apportionment

Account Number: 470000 **Normal Balance:** Credit

Definition: This account is used to record 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: 472000 **Normal Balance:** Credit

Definition: This account is used to record the amount of allotment or lower level

authority committed in anticipation of obligation for programs exempt from

apportionment.

U.S. Standard General Ledger Accounts and Definitions

Account Title: Undelivered Orders - Obligations, Unpaid

Account Number: 480100 **Normal Balance:** Credit

Definition: This account is used to record 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 year-end.

Account Title: Undelivered Orders - Obligations, Prepaid/Advanced

Account Number: 480200 **Normal Balance:** Credit

Definition: This account is used to record 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 year-end.

Account Title: Undelivered Orders - Obligations Transferred, Unpaid

Account Number: 483100 **Normal Balance:** Credit

Definition: This account is used to record 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.

U.S. Standard General Ledger Accounts and Definitions

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

Account Number: 483200 **Normal Balance:** Credit

Definition: This account is used to record 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: 487100 **Normal Balance:** Debit

Definition: This account is used to record 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 480100, "Undelivered

Orders - Obligations, Unpaid."

Account Title: Downward Adjustments of Prior-Year Prepaid/Advanced

Undelivered Orders - Obligations, Refunds Collected

Account Number: 487200 Normal Balance: Debit

Definition: This account is used to record 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 480200,

"Undelivered Orders - Obligations, Prepaid/Advanced."

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

Obligations, Unpaid

Account Number: 488100 **Normal Balance:** Credit

Definition: This account is used to record the amount of upward adjustments during the

current fiscal year to obligations that were originally recorded in a prior fiscal year in USSGL account 480100, "Undelivered Orders - Obligations,

Unpaid."

SUPPLEMENT Section II

U.S. Standard General Ledger Accounts and Definitions

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

Obligations, Prepaid/Advanced

Account Number: 488200 **Normal Balance:** Credit

Definition: This account is used to record the amount of upward adjustments during the

current fiscal year to obligations that were originally recorded in a prior fiscal year in USSGL account 480200, "Undelivered Orders - Obligations,

Prepaid/Advanced."

Account Title: Delivered Orders - Obligations, Unpaid

Account Number: 490100 **Normal Balance:** Credit

Definition: This account is used to record 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 year-end.

Account Title: Delivered Orders - Obligations, Paid

Account Number: 490200 **Normal Balance:** Credit

Definition: This account is used to record 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: 490800 **Normal Balance:** Credit

Definition: This account is used to record the amount of authority outlayed but not yet

disbursed. Use only in specific circumstances, such as for interest on certain Bureau of the Fiscal Service securities. This account does not close at year-

end.

U.S. Standard General Ledger Accounts and Definitions

Account Title: Delivered Orders - Obligations Transferred, Unpaid

Account Number: 493100 **Normal Balance:** Credit

Definition: This account is used to record the amount in USSGL account 490100,

"Delivered Orders - Obligations, Unpaid," which was 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: 497100 **Normal Balance:** Debit

Definition: This account is used to record the amount of recoveries that were originally

recorded in a prior fiscal year during the fiscal year resulting from downward adjustments to USSGL account 490100, "Delivered Orders -

Obligations, Unpaid."

Account Title: Downward Adjustments of Prior-Year Paid Delivered Orders -

Obligations, Refunds Collected

Account Number: 497200 **Normal Balance:** Debit

Definition: This account is used to record the amount of cash refunds during the fiscal

year resulting from downward adjustments to USSGL account 490200, "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: 498100 **Normal Balance:** Credit

Definition: This account is used to record the amount of upward adjustments during the

fiscal year to USSGL account 490100, "Delivered Orders - Obligations, Unpaid," or USSGL account 490200, "Delivered Orders - Obligations,

Paid," that were originally recorded in a prior fiscal year.

SUPPLEMENT Section II

U.S. Standard General Ledger Accounts and Definitions

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

Paid

Account Number: 498200 **Normal Balance:** Credit

Definition: This account is used to record the amount of upward adjustments that were

originally recorded in a prior fiscal year paid/outlayed during the fiscal year to USSGL account 490100, "Delivered Orders - Obligations, Unpaid," or

USSGL account 490200, "Delivered Orders - Obligations, Paid."

Account Title: Revenue From Goods Sold

Account Number: 510000 **Normal Balance:** Credit

Definition: This account is used to record 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: 510900 **Normal Balance:** Debit

Definition: This account is used to record 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: 520000 Normal Balance: Credit

Definition: This account is used to record 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: 520900 **Normal Balance:** Debit

Definition: This account is used to record 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.

U.S. Standard General Ledger Accounts and Definitions

Account Title: Interest Revenue - Other

Account Number: 531000 **Normal Balance:** Credit

Definition: This account is used to record the amount of revenue earned from interest

not associated with investments or from borrowings/loans.

Account Title: Interest Revenue - Investments

Account Number: 531100 **Normal Balance:** Credit

Definition: This account is used to record the amount of interest revenue earned from

investments.

Account Title: Interest Revenue - Loans Receivable/Uninvested Funds

Account Number: 531200 **Normal Balance:** Credit

Definition: This account is used to record 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: 531300 **Normal Balance:** Credit

Definition: This account is used to record 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 Federal Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards (SFFAS) No. 2; "Accounting for Direct Loans and Loan Guarantees," as amended by FASAB SFFAS No. 19; "Technical Amendments to Accounting Standards For Direct Loans and

Loan Guarantees in SFFAS 2").

Account Title: Dividend Income Accounted for Under the Provisions of the Federal

Credit Reform Act

Account Number: 531400 **Normal Balance:** Credit

Definition: This account is used to record 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.

SUPPLEMENT Section II

U.S. Standard General Ledger Accounts and Definitions

Account Title: Contra Revenue for Dividend Income Accounted for Under the

Provisions of the Federal Credit Reform Act

Account Number: 531500 **Normal Balance:** Debit

Definition: This account is used to record 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: 531700 **Normal Balance:** Debit

Definition: This account is used to record 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: 531800 Normal Balance: Debit

Definition: This account is used to record the amount reflecting a reduction in revenue

for interest accrued on investments when realization is not expected, or to offset intra-governmental interest revenue in nonfiduciary deposit funds with investment authority, in compliance with Statement of Federal Financial

Accounting Standards (SFFAS) 7, paragraph 239.

Account Title: Contra Revenue for Interest Revenue - Other

Account Number: 531900 Normal Balance: Debit

Definition: This account is used to record 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: 532000 **Normal Balance:** Credit

Definition: This account is used to record the amount of revenue from penalties and

fines.

SUPPLEMENT Section II

U.S. Standard General Ledger Accounts and Definitions

Account Title: Contra Revenue for Penalties and Fines

Account Number: 532400 **Normal Balance:** Debit

Definition: This account is used to record the amount reflecting a reduction in revenue

for penalties and fines when realization is not expected as defined in Federal Accounting Standards Advisory Board (FASAB) Statement of Federal

Financial Accounting Standards (SFFAS) No. 7, paragraph 41.

Account Title: Administrative Fees Revenue

Account Number: 532500 **Normal Balance:** Credit

Definition: This account is used to record the amount of revenue earned from

administrative fees.

Account Title: Contra Revenue for Administrative Fees

Account Number: 532900 Normal Balance: Debit

Definition: This account is used to record the amount reflecting a reduction in revenue

for administrative fees when realization is not expected as defined in Federal Accounting Standards Advisory Board (FASAB) Statement of Federal

Financial Accounting Standards (SFFAS) No. 7, paragraph 41.

Account Title: Funded Benefit Program Revenue

Account Number: 540000 **Normal Balance:** Credit

Definition: This account is used to record 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: 540500 **Normal Balance:** Credit

Definition: This account is used to record the amount of unfunded Federal Employees'

Compensation Act (FECA) accrued revenue recorded by the Department of

Labor due from employers.

Account Title: Contra Revenue for Unfunded FECA Benefit Revenue

Account Number: 540600 **Normal Balance:** Debit

Definition: This account is used to record the amount reflecting a reduction in unfunded

Federal Employees' Compensation Act (FECA) revenue for a benefit

program based on adjustments as stipulated by law.

SUPPLEMENT Section II

U.S. Standard General Ledger Accounts and Definitions

Account Title: Contra Revenue for Funded Benefit Program Revenue

Account Number: 540900 **Normal Balance:** Debit

Definition: This account is used to record 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: 550000 **Normal Balance:** Credit

Definition: This account is used to record revenue earned from insurance and guarantee

premiums.

Account Title: Contra Revenue for Insurance and Guarantee Premium Revenue

Account Number: 550900 **Normal Balance:** Debit

Definition: This account is used to record 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: 560000 Normal Balance: Credit

Definition: This account is used to record 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: 560900 Normal Balance: Debit

Definition: This account is used to record the amount reflecting a reduction in revenue

for donated financial resources that are returned; for example, cash or

securities.

Account Title: Donated Revenue - Non-Financial Resources

Account Number: 561000 **Normal Balance:** Credit

Definition: This account is used to record the amount of non-financial 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: 561900 Normal Balance: Debit

Definition: This account is used to record the amount reflecting a reduction in revenue

for donated nonfinancial resources that are returned; for example, land or

buildings.

U.S. Standard General Ledger Accounts and Definitions

Account Title: Forfeiture Revenue - Cash and Cash Equivalents

Account Number: 564000 **Normal Balance:** Credit

Definition: This account is used to record the amount of revenue received related to

forfeitures of cash and cash equivalents.

Account Title: Contra Forfeiture Revenue - Cash and Cash Equivalents

Account Number: 564900 **Normal Balance:** Debit

Definition: This account is used to record 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: 565000 **Normal Balance:** Credit

Definition: This account is used to record the amount of revenue received related to

forfeitures of property.

Account Title: Contra Forfeiture Revenue - Forfeitures of Property

Account Number: 565900 **Normal Balance:** Debit

Definition: This account is used to record 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 - Used - Accrued

Account Number: 570000 **Normal Balance:** Credit

Definition: This account is used to record the accrual of appropriations used during the

fiscal year when goods and services are received or benefits are provided. Any funds that receive appropriations from the General Fund of the U.S.

Government are to use this account.

U.S. Standard General Ledger Accounts and Definitions

Account Title: Appropriations - Expended - Accrued

Account Number: 570005 **Normal Balance:** Debit

Definition: This account is used to record the amount of General Fund of the U.S.

Government-financed appropriations accrued by reporting entities during the fiscal year when goods and services are received or benefits are provided. This account corresponds to federal reporting entity's USSGL account 570000 "Expended Appropriations - Used - Accrued." This account is for

the General Fund of the U.S. Government use only.

Account Title: Appropriations - Expended - Disbursed

Account Number: 570006 Normal Balance: Debit

Definition: This account is used to record the amount of General Fund of the U.S.

Government-financed appropriations disbursed by reporting entities during the fiscal year when goods and services are received or benefits are provided. This account corresponds to federal reporting entity's USSGL Account 570010, "Expended Appropriations - Disbursed." This account is for the General Fund of the U.S. Government use only when Fund Balance

with Treasury is disbursed.

Account Title: Expended Appropriations - Disbursed

Account Number: 570010 **Normal Balance:** Credit

Definition: This account is used to record the disbursement of appropriations used

during the fiscal year when goods and services are received or benefits are provided. Any funds that receive appropriations from the General Fund of the U.S. Government are to use this account when Fund Balance with

Treasury is disbursed.

Account Title: Expended Appropriations - Prior-Period Adjustments Due to

Corrections of Errors - Years Preceding the Prior-Year

Account Number: 570500 **Normal Balance:** Credit

Definition: This account is used to record 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.

U.S. Standard General Ledger Accounts and Definitions

Account Title: Expended Appropriations - Prior-Period Adjustments Due to

Corrections of Errors

Account Number: 570800 **Normal Balance:** Credit

Definition: This account is used to record 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 570500, "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

Account Title: Appropriations - Expended - Prior-Period Adjustments

Account Number: 570810 **Normal Balance:** Debit

to have a debit balance.

Definition: This account is used to record the amount of net increase or decrease to

expended appropriations due to a federal entity's prior-period adjustments. Although the normal balance for this account is a debit, it is acceptable in

certain instances to have a credit balance.

Account Title: Expended Appropriations - Prior-Period Adjustments Due to

Changes in Accounting Principles

Account Number: 570900 Normal Balance: Credit

Definition: This account is used to record 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 Federal Accounting Standards Advisory Board (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.

SUPPLEMENT Section II

U.S. Standard General Ledger Accounts and Definitions

Account Title: Transfer-in of Agency Unavailable Custodial and Non-Entity

Collections

Account Number: 571000 **Normal Balance:** Credit

Definition: This account is used to record the amount of federal entity, non-entity and

custodial collections transferred in by a reporting entity on behalf of the General Fund of the U.S. Government. This account corresponds to the federal reporting entity's Collections for Others Statement of Custodial Activity (USSGL account 599000) and Offset to Non-Entity Collections Statement of Changes in Net Position (USSGL account 599300). This

account is for the General Fund of the U.S. Government use only.

Account Title: Accrual of Agency Amount To Be Collected - Custodial and Non-

Entity - General Fund of the U.S. Government

Account Number: 571200 **Normal Balance:** Credit

Definition: This account is used to record the accrued amount of non-entity, custodial

collections and custodial revenues to be collected by a reporting entity on behalf of the General Fund of the U.S. Government. This account corresponds to the federal reporting entity's Accrual Collections for Others Statement of Custodial Activity (USSGL account 599100) and Offset to Non-Entity Accrued Collections Statement of Changes in Net Position (USSGL account 599400). This account is for the General Fund of the U.S.

Government use only.

Account Title: Accrual of Amounts Receivable from Custodian or Non-Entity

Assets Receivable from a Federal Agency - Other Than the General

Fund of the U.S. Government

Account Number: 571300 **Normal Balance:** Credit

Definition: This account is used to record a custodial or non-entity transactions between two federal entities, there is an entity who collects on behalf of another entity, but is not entitled to retain the collections (collecting entity or custodian) and an entity on whose behalf the collecting entity is collecting (receiving entity). This account should be used by the receiving entity to accrue the amount that will be transferred to them by the collecting entity. This USSGL account is a direct offset to the collecting entity's Accrual

(receiving entity). This account should be used by the receiving entity to accrue the amount that will be transferred to them by the collecting entity. This USSGL account is a direct offset to the collecting entity's Accrual Collections for Others Statement of Custodial Activity (USSGL account 599100), Offset to Non-Entity Accrued Collections Statement of Changes in Net Position (USSGL account 599400), and in certain situations, Collections for Others - Statement of Custodial Activity (USSGL account 599000).

SUPPLEMENT Section II

U.S. Standard General Ledger Accounts and Definitions

Account Title: Financing Sources Transferred In Without Reimbursement

Account Number: 572000 **Normal Balance:** Credit

Definition: This account is used to record 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: 573000 Normal Balance: Debit

Definition: This account is used to record 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 to be Transferred In

Account Number: 573500 **Normal Balance:** Credit

Definition: This account is used to record the amount to be appropriated to the expenditure account of dedicated collections, via warrant, from an unavailable receipt account. This is equal to the funding provided under a continuing resolution and apportioned in accordance with Office of Management and Budget's automatic apportionment bulletin. Pursuant to a continuing resolution or enacted annual appropriation act, the account may be used while awaiting a warrant from the unavailable receipt account. This account may be used while awaiting a warrant for reductions from the expenditure Treasury Account Symbol (TAS) to the unavailable receipt account. The balance in this account will adjust to zero when the Department of the Treasury's Bureau of the Fiscal Service issues a warrant and must adjust to zero by year-end. This account does not close at year-end.

U.S. Standard General Ledger Accounts and Definitions

Account Title: Appropriated Dedicated Collections to be Transferred Out

Account Number: 573600 **Normal Balance:** Debit

Definition: The amount to be appropriated from an unavailable receipt account to the

expenditure account of dedicated collection, via warrant. This is equal to the funding provided under a continuing resolution and apportioned in accordance with Office of Management and Budget's automatic apportionment bulletin. Pursuant to a continuing resolution or enacted annual appropriation act, the account may be used while awaiting a warrant from the unavailable receipt account. This account may be used while waiting a warrant for reductions from the expenditure TAS to the unavailable receipt account. The balance in this account will adjust to zero when the Department of the Treasury's Bureau of the Fiscal Service issues a warrant and must adjust to zero by year-end. This account does not close at year-end.

Account Title: Appropriated Dedicated Collections Transferred In

Account Number: 574000 **Normal Balance:** Credit

Definition: This account is used to record 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: 574500 **Normal Balance:** Debit

Definition: This account is used to record 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: 575000 **Normal Balance:** Credit

Definition: This account is used to record 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 non-exchange expenditure transfer-in from a trust or federal fund (as defined by Office of Management and Budget (OMB)).

Transactions using this account will have a budgetary impact.

U.S. Standard General Ledger Accounts and Definitions

Account Title: Non-Expenditure Financing Sources - Transfers-In - Other

Account Number: 575500 **Normal Balance:** Credit

Definition: This account is used to record 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 non-exchange, non-expenditure transfer-in between two trust funds or two federal funds (as defined by Office of Management and Budget (OMB)) where a credit to unexpended appropriations is not valid. This USSGL account excludes non-expenditure transfers classified as capital transfers. Transactions using this account will have a budgetary

impact.

Account Title: Non-Expenditure Financing Sources - Transfers-In - Capital

Transfers

Account Number: 575600 **Normal Balance:** Credit

Definition: This account is used to record 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 non-exchange, non-expenditure capital transfer-in to a General Fund Receipt Account. Transactions using this account will not

have a budgetary impact.

Account Title: Expenditure Financing Sources - Transfers-Out

Account Number: 576000 **Normal Balance:** Debit

Definition: This account is used to record 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 non-exchange expenditure transfer-out to a trust or federal fund (as defined by Office of Management and Budget (OMB)).

Transactions using this account will have a budgetary impact.

Account Title: Non-Expenditure Financing Sources - Transfers-Out - Other

Account Number: 576500 **Normal Balance:** Debit

Definition: This account is used to record 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 non-exchange, non-expenditure transfer-out between two trust funds or two federal funds (as defined by Office of Management and Budget (OMB)) where a debit to unexpended appropriations is not valid. This USSGL account excludes non-expenditure transfers classified as capital transfers. Transactions using this account will

have a budgetary impact.

SUPPLEMENT Section II

U.S. Standard General Ledger Accounts and Definitions

Account Title: Non-Expenditure Financing Sources - Transfers-Out - Capital

Transfers

Account Number: 576600 **Normal Balance:** Debit

Definition: This account is used to record 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 non-exchange, non-expenditure capital transfer to a General Fund Receipt Account. Transactions using this account will have a

budgetary impact.

Account Title: Non-Budgetary Financing Sources Transferred In

Account Number: 577500 **Normal Balance:** Credit

Definition: This account is used to record 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: Non-Budgetary Financing Sources Transferred Out

Account Number: 577600 **Normal Balance:** Debit

Definition: This account is used to record 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: Authority Transfer Control In

Account Number: 577700 Normal Balance: Credit

Definition: This account is used to record an offset for the monitoring of the movement

of Fund Balance with Treasury activity to another Treasury account symbol.

This account is for the General Fund of U.S. Government use only.

Account Title: Authority Transfer Control Out

Account Number: 577800 **Normal Balance:** Debit

Definition: This account is used to record an offset for the monitoring of the movement

of Fund Balance with Treasury or activity to another Treasury account symbol. This account is for the General Fund of the U.S. Government use

only.

SUPPLEMENT Section II

U.S. Standard General Ledger Accounts and Definitions

Account Title: Imputed Financing Sources

Account Number: 578000 **Normal Balance:** Credit

Definition: This account is used to record 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 673000, "Imputed

Costs."

Account Title: Other Financing Sources

Account Number: 579000 **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: Other Non-Budgetary Financing Sources for Debt

Accruals/Amortization

Account Number: 579001 **Normal Balance:** Credit

Definition: This account is for Treasury's Bureau of the Fiscal Service use, to record

accruals and amortization related to debt that have not yet been outlayed. 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: Other General Fund Financing Sources

Account Number: 579010 **Normal Balance:** Debit

Definition: This account is used to record amounts that are authorized by law to be

financed by the General Fund of the U.S. Government. This account is for the General Fund of the U.S. Government use only. 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: Adjustment to Financing Sources - Credit Reform

Account Number: 579100 **Normal Balance:** Debit

Definition: This account is used to record the amount of adjustment to financing sources

for a downward reestimate of subsidy expense, negative subsidy, or for modification adjustment transfer (MAT). Record as a debit in the credit reform program account to offset the negative (credit) subsidy expense or gain. 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.

U.S. Standard General Ledger Accounts and Definitions

Account Title: Financing Sources To Be Transferred Out - Contingent Liability

Account Number: 579200 **Normal Balance:** Debit

Definition: This account is used to record 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 non-expenditure capital transfer to a General Fund Receipt Account.

Transactions using this account will not have a budgetary impact.

Account Title: Seigniorage Account Number: 579500 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: 580000 **Normal Balance:** Credit

Definition: This account is used to record 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 (IRS)) may record this account only if a more specific USSGL tax account does not exist. Initial collectors should record the Federal/Non-Federal Code attribute

domain value "N."

U.S. Standard General Ledger Accounts and Definitions

Account Title: Tax Revenue Collected - Individual

Account Number: 580100 **Normal Balance:** Credit

Definition: This account is used to record 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 (IRS)) of tax revenue collected for individuals should report using this specific USSGL account with the Federal/Non-Federal

Code attribute domain value "N."

Account Title: Tax Revenue Collected - Corporate

Account Number: 580200 **Normal Balance:** Credit

Definition: This account is used to record 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 (IRS)) of corporate taxes should report using this specific USSGL account with the Federal/Non-Federal

Code attribute domain value "N."

Account Title: Tax Revenue Collected - Unemployment

Account Number: 580300 **Normal Balance:** Credit

Definition: This account is used to record 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 (IRS)) of unemployment taxes should report using this specific USSGL account with the Federal/Non-Federal

Code attribute domain value "N."

Account Title: Tax Revenue Collected - Excise

Account Number: 580400 **Normal Balance:** Credit

Definition: This account is used to record 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 (IRS)) of excise taxes should report using this specific USSGL account with

the Federal/Non-Federal Code attribute domain value "N."

U.S. Standard General Ledger Accounts and Definitions

Account Title: Tax Revenue Collected - Estate and Gift

Account Number: 580500 **Normal Balance:** Credit

Definition: This account is used to record 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 (IRS)) of estate and gift taxes should report using this specific USSGL account with the Federal/Non-Federal

Code attribute domain value "N."

Account Title: Tax Revenue Collected - Customs

Account Number: 580600 **Normal Balance:** Credit

Definition: This account is used to record 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 (IRS)) of customs taxes should report using this specific USSGL account with the

Federal/Non-Federal Code attribute domain value "N."

Account Title: Tax Revenue Accrual Adjustment - Not Otherwise Classified

Account Number: 582000 **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 Code attribute domain

value "N."

Account Title: Tax Revenue Accrual Adjustment - Individual

Account Number: 582100 **Normal Balance:** Credit

Definition: This account is used to record 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. Initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service (IRS)) should report using this specific USSGL account with the Federal/Non-

Federal Code attribute domain value "N."

U.S. Standard General Ledger Accounts and Definitions

Account Title: Tax Revenue Accrual Adjustment - Corporate

Account Number: 582200 **Normal Balance:** Credit

Definition: This account is used to record 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. Initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service (IRS)) should report using this specific USSGL account with the Federal/Non-

Federal Code attribute domain value "N."

Account Title: Tax Revenue Accrual Adjustment - Unemployment

Account Number: 582300 **Normal Balance:** Credit

Definition: This account is used to record 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 Federal custodians (for example, the Internal Revenue Service (IRS)). Initial collectors should record the Federal/Non-Federal Code

attribute domain value "N."

Account Title: Tax Revenue Accrual Adjustment - Excise

Account Number: 582400 **Normal Balance:** Credit

Definition: This account is used to record 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 (IRS)). Initial collectors should

record the Federal/Non-Federal Code attribute domain value "N."

Account Title: Tax Revenue Accrual Adjustment - Estate and Gift

Account Number: 582500 **Normal Balance:** Credit

Definition: This account is used to record 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 (IRS)). Initial collectors should record the Federal/Non-

Federal Code attribute domain value "N."

U.S. Standard General Ledger **Accounts and Definitions**

Account Title: Tax Revenue Accrual Adjustment - Customs

Account Number: 582600 Normal Balance: Credit

Definition: This account is used to record 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 (IRS)). Initial collectors should record the Federal/Non-

Federal Code attribute domain value "N."

Contra Revenue for Taxes - Not Otherwise Classified **Account Title:**

Account Number: 583000 Normal Balance: Debit

Definition: This account is used to record the amount reflecting a reduction in revenue for taxes not otherwise identified when realization is not expected, as defined in Federal Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards (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 Code attribute domain value "N."

Account Title: Contra Revenue for Taxes - Individual

Account Number: 583100 Normal Balance: Debit

Definition: This account is used to record the amount reflecting a reduction in revenue for individual taxes when realization is not expected, as defined in Federal Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards (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 (IRS)). Initial collectors should record the Federal/Non-Federal Code attribute domain value "N."

U.S. Standard General Ledger Accounts and Definitions

Account Title: Contra Revenue for Taxes - Corporate

Account Number: 583200 **Normal Balance:** Debit

Definition: This account is used to record the amount reflecting a reduction in revenue

for corporate taxes when realization is not expected, as defined in Federal Financial Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards (SFFAS) No. 7, "Accounting for Revenue and Other Financing Sources," and reported by initial collectors or Federal custodians (for example, the Internal Revenue Service (IRS)). Initial collectors should record the Federal/Non-Federal Code attribute domain

value "N."

Account Title: Contra Revenue for Taxes - Unemployment

Account Number: 583300 **Normal Balance:** Debit

Definition: This account is used to record the amount reflecting a reduction in revenue

for unemployment taxes when realization is not expected, as defined in Federal Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards (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 (IRS)). Initial collectors should record the Federal/Non-Federal

Code attribute domain value "N."

Account Title: Contra Revenue for Taxes - Excise

Account Number: 583400 **Normal Balance:** Debit

Definition: This account is used to record the amount reflecting a reduction in revenue for excise taxes when realization is not expected, as defined in Federal Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards (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 (IRS)). Initial collectors should record the Federal/Non-Federal Code

attribute domain value "N."

U.S. Standard General Ledger Accounts and Definitions

Account Title: Contra Revenue for Taxes - Estate and Gift

Account Number: 583500 **Normal Balance:** Debit

Definition: This account is used to record the amount reflecting a reduction in revenue

for estate and gift taxes when realization is not expected, as defined in Federal Accounting Standards Board (FASAB) Statement of Federal Financial Accounting Standards (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 (IRS)). Initial collectors should record the Federal/Non-Federal Code attribute

domain value "N."

Account Title: Contra Revenue for Taxes - Customs

Account Number: 583600 **Normal Balance:** Debit

Definition: This account is used to record the amount reflecting a reduction in revenue

for customs taxes when realization is not expected, as defined in Federal Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards (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 (IRS)). Initial collectors should record the Federal/Non-Federal Code

attribute domain value "N."

Account Title: Tax Revenue Refunds - Not Otherwise Classified

Account Number: 589000 **Normal Balance:** Debit

Definition: This account is used to record 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 (IRS)). Initial collectors should record the

Federal/Non-Federal Code attribute domain value "N."

Account Title: Tax Revenue Refunds - Individual

Account Number: 589100 **Normal Balance:** Debit

Definition: This account is used to record 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 (IRS)). Initial collectors should record the Federal/Non-Federal Code

attribute domain value "N."

SUPPLEMENT Section II

U.S. Standard General Ledger Accounts and Definitions

Account Title: Tax Revenue Refunds - Corporate

Account Number: 589200 **Normal Balance:** Debit

Definition: This account is used to record 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 (IRS)). Initial collectors should record the Federal/Non-Federal Code

attribute domain value "N."

Account Title: Tax Revenue Refunds - Unemployment

Account Number: 589300 **Normal Balance:** Debit

Definition: This account is used to record 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 (IRS)). Initial collectors should record the Federal/Non-Federal

Code attribute domain value "N."

Account Title: Tax Revenue Refunds - Excise

Account Number: 589400 **Normal Balance:** Debit

Definition: This account is used to record the amount of excise tax revenue refunds that

are payable or have been paid and collected by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service (IRS)). Initial collectors should record the Federal/Non-Federal Code

attribute domain value "N."

Account Title: Tax Revenue Refunds - Estate and Gift

Account Number: 589500 **Normal Balance:** Debit

Definition: This account is used to record 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 (IRS)). Initial collectors should record the Federal/Non-Federal

Code attribute domain value "N."

Account Title: Tax Revenue Refunds - Customs

Account Number: 589600 **Normal Balance:** Debit

Definition: This account is used to record the amount of customs 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 (IRS)). Initial collectors should record the Federal/Non-Federal Code

attribute domain value "N."

U.S. Standard General Ledger Accounts and Definitions

Account Title: Other Revenue

Account Number: 590000 **Normal Balance:** Credit

Definition: This account is used to record the amount of revenue received but not

otherwise classified in the USSGL.

Account Title: Contra Revenue for Other Revenue

Account Number: 590900 **Normal Balance:** Debit

Definition: This account is used to record 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 non-exchange revenue also are recorded in this

account.

Account Title: Revenue and Other Financing Sources - Cancellations

Account Number: 591900 **Normal Balance:** Debit

Definition: This account is used to record the amount of canceled authority returned to

the General Fund of the U.S. Government 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: Cancellations of Revenue and Other Financing Sources - The General

Fund of the U.S. Government

Account Number: 591910 **Normal Balance:** Credit

Definition: This account is used to record the amount of canceled authority derived from

revenue and other financing sources returned to the General Fund of the U.S. Government. This USSGL account is for the General Fund of the U.S.

Government use only.

U.S. Standard General Ledger Accounts and Definitions

Account Title: Valuation Change in Investments - Exchange Stabilization Fund

(ESF)

Account Number: 592100 **Normal Balance:** Credit

Definition: This account is used to record the accumulated amount of unrealized gain or

loss on financial stability and foreign currency investments in the Exchange Stabilization Fund (ESF). 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: 592200 **Normal Balance:** Credit

Definition: This account is used to record the accumulated amount of unrealized gain or

loss on financial stability investments, generally investments in Government Sponsored Enterprises (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: 592300 **Normal Balance:** Credit

Definition: This account is used to record 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: 599000 **Normal Balance:** Debit

Definition: This account is used to record the amount of custodial revenue collected by a

reporting federal entity for another federal agency, federal entity, or non-federal entity. For amounts collected on behalf of the General Fund of the U.S. Government, use Federal/Non-Federal Code attribute domain value "G" and Transaction Partner Agency Identifier attribute domain value "099." For all other amounts, use the appropriate attribute domain values. This USSGL account is included on the USSGL crosswalk for the Statement of Custodial

Activity or on a custodial footnote.

U.S. Standard General Ledger **Accounts and Definitions**

Account Title: Accrued Collections for Others - Statement of Custodial Activity

Account Number: 599100 Normal Balance: Debit

Definition: This account is used to record 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 U.S. Government, use Federal/Non-Federal Code attribute domain value "G" and Transaction Partner Agency Identifier attribute domain value "099." For all other amounts, use the appropriate 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: 599300 Normal Balance: Debit

Definition: This account is used to record the offset to amounts collected for another federal entity. For amounts collected on behalf of the General Fund of the U.S. Government, use Federal/Non-Federal Code attribute domain value "G" and Transaction Partner Agency Identifier attribute domain value "099." 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 or on a custodial footnote.

Account Title: Offset to Non-Entity Accrued Collections - Statement of Changes in

Net Position

Account Number: 599400 Normal Balance: Debit

Definition: This account is used to record the offset to amounts to be collected for another federal entity. For amounts to be collected on behalf of the General Fund of the U.S. Government, use Federal/Non-Federal Code attribute domain value "G" and Transaction Partner Agency Identifier attribute domain value "099." 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.

U.S. Standard General Ledger Accounts and Definitions

Account Title: Financing Sources Transferred In From Custodial Statement

Collections

Account Number: 599700 **Normal Balance:** Credit

Definition: This account is used to record the amount of financing sources transferred

into a special or trust non-revolving fund receipt account (respectively associated with either a special or trust non-revolving expenditure account) or a general or revolving fund expenditure account (as offsetting collections) from collections previously recorded on the Statement of Custodial Activity

by a custodial collecting entity.

Account Title: Custodial Collections Transferred Out to a Treasury Account Symbol

Other Than the General Fund of the U.S. Government

Account Number: 599800 **Normal Balance:** Debit

Definition: This account is used to record 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 U.S. Government.

Account Title: Operating Expenses/Program Costs

Account Number: 610000 Normal Balance: Debit

Definition: This account is used to record the operating expenses and program costs not

otherwise classified in other USSGL accounts. This includes employee benefit expense not specifically defined in USSGL account 640000, "Benefit

Expense."

Account Title: Expensed Asset

Account Number: 615000 **Normal Balance:** Debit

Definition: This account is used to record the amount of expenses recognized by a

purchasing federal entity when a capitalized asset acquired from another federal entity does not meet the purchasing entity's capitalization threshold.

Account Title: Contra Bad Debt Expense - Incurred for Others

Account Number: 619000 **Normal Balance:** Credit

Definition: This account is used to record the amount of bad debt expense related to

accounts receivable held for others.

SUPPLEMENT Section II

U.S. Standard General Ledger Accounts and Definitions

Account Title: Adjustment to Subsidy Expense

Account Number: 619900 **Normal Balance:** Credit

Definition: This account is used to record the amount of adjustment to subsidy expense

in the program fund reflecting the amount of subsidy funds transferred to a special receipt account by the financing fund as a result of a downward reestimate. This account also will be used for recording the effect of negative

subsidy on the program fund.

Account Title: Interest Expenses on Borrowing From the Bureau of the Fiscal

Service and/or the Federal Financing Bank

Account Number: 631000 **Normal Balance:** Debit

Definition: This account is used to record the amount of interest expense incurred by the

federal entity during the current fiscal year on amounts borrowed from Treasury's Bureau of the Fiscal Service and/or the Federal Financing Bank. Use Federal/Non-Federal Code attribute domain value "F" and Transaction

Partner Agency Identifier "020."

Account Title: Interest Expenses on Securities

Account Number: 632000 **Normal Balance:** Debit

Definition: This account is used to record the amount of interest expense incurred by a

federal entity during the current fiscal year on securities.

Account Title: Other Interest Expenses

Account Number: 633000 **Normal Balance:** Debit

Definition: This account is used to record the amount of interest expense incurred by a

federal entity 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: 633800 **Normal Balance:** Debit

Definition: The amount of interest expense, with no budgetary outlay, incurred during

the conversion from special drawings rights to U.S. dollars. This USSGL

account is to be used only by the Department of the Treasury.

U.S. Standard General Ledger Accounts and Definitions

Account Title: Interest Expense Accrued on the Liability for Loan Guarantees

Account Number: 634000 **Normal Balance:** Debit

Definition: This account is used to record the amount of interest that is accrued and

Definition: Provided below are separate definitions for "program" and "administering"

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 Federal Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards (SFFAS) No. 2; "Accounting for Direct Loans and Loan Guarantees," as amended by FASAB SFFAS No. 19; "Technical Amendments to Accounting Standards For Direct Loans and Loan Guarantees in SFFAS 2.")

Account Title: Benefit Expense

Account Number: 640000 **Normal Balance:** Debit

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 entities: 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/Non-Federal Code attribute domain value "F" and Transaction Partner Agency Identifier (3-digit agency code) as defined in I TFM 2-4700. Note: Report in USSGL account 610000. "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 610000 with Federal/Non-Federal Code attribute domain value "N." For "administering" activities, record the amount of expense incurred for benefit payments to non-federal entities using Federal/Non-Federal Code attribute domain value "N" for 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 216000, "Entitlement Benefits Due and Payable"), and insurance guarantees; for example, flood insurance, crop

insurance, and deposit insurance.

SUPPLEMENT Section II

U.S. Standard General Ledger Accounts and Definitions

Account Title: Cost of Goods Sold

Account Number: 650000 **Normal Balance:** Debit

Definition: This account is used to record the total cost of inventory sold including raw

materials, direct labor, and overhead.

Account Title: Applied Overhead

Account Number: 660000 **Normal Balance:** Credit

Definition: This account is used to record the amount of overhead cost distributed to

work-in-process or construction-in-process.

Account Title: Cost Capitalization Offset

Account Number: 661000 **Normal Balance:** Credit

Definition: This account is used to record 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: 671000 **Normal Balance:** Debit

Definition: This account is used to record 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: 672000 **Normal Balance:** Debit

Definition: This account is used to record the amount of bad debt expense related to

uncollectible non-credit reform receivables.

Account Title: Imputed Costs

Account Number: 673000 **Normal Balance:** Debit

Definition: This account is used to record 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. Business-type activities, all personnel benefits, and all Treasury Judgment Fund settlements are required to be reported. Agencies may elect to recognize imputed costs for other types of inter-entity costs. The balance in this account must equal the balance in USSGL account

578000, "Imputed Financing Sources."

U.S. Standard General Ledger Accounts and Definitions

Account Title: Other Expenses Not Requiring Budgetary Resources

Account Number: 679000 **Normal Balance:** Debit

Definition: This account is used to record the 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: Contra Expense-Non-Fiduciary Deposit Fund Intra-governmental

Administrative Fees

Account Number: 679500 **Normal Balance:** Credit

Definition: This account is used to record the amount that offsets intra-governmental

administrative fees paid by nonfiduciary deposit funds, in compliance with

SFFAS 7, paragraph 239.

Account Title: Future Funded Expenses

Account Number: 680000 **Normal Balance:** Debit

Definition: This account is used to record 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: 685000 **Normal Balance:** Debit

Definition: This account is used to record the amount of benefit expense incurred that

does not require current-year budget authority (unobligated) by a federal entity for the employer's portion of contributions to employee benefit programs. This benefit expense includes Federal Employees' Compensation

Act and unemployment for federal employees.

U.S. Standard General Ledger Accounts and Definitions

Account Title: Non-Production Costs

Account Number: 690000 **Normal Balance:** Debit

Definition: This account is used to record the 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 640000, "Benefit Expense."

Account Title: Gains on Disposition of Assets - Other

Account Number: 711000 **Normal Balance:** Credit

Definition: This account is used to record 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: 711100 **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: 711200 **Normal Balance:** Credit

Definition: This account is used to record the amount of gain on early repayment of

outstanding borrowings.

Account Title: Gains on Changes in Long-Term Assumptions - From Experience

Account Number: 717100 **Normal Balance:** Credit

Definition: This account is used to record 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.

U.S. Standard General Ledger Accounts and Definitions

Account Title: Losses on Changes in Long-Term Assumptions - From Experience

Account Number: 717200 **Normal Balance:** Debit

Definition: This account is used to record 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: 718000 **Normal Balance:** Credit

Definition: This account is used to record 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 Gain - Exchange Stabilization Fund (ESF)

Account Number: 718100 **Normal Balance:** Credit

Definition: This account is used to record the accumulated unrealized gain, due to

exchange rates, on foreign currency investments and foreign denominated assets in the Exchange Stabilization Fund. Unrealized gains are due to adjustments for the market value of 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: 719000
Normal Balance: Credit

Definition: This account is used to record 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

(FECA) program.

SUPPLEMENT Section II

U.S. Standard General Ledger Accounts and Definitions

Account Title: Gains on International Monetary Fund Assets

Account Number: 719090 **Normal Balance:** Credit

Definition: This account is used to record the gain on assets resulting from valuation

changes on International Monetary Fund assets. This USSGL account can

only be used by the Department of the Treasury.

Account Title: Gains for Exchange Stabilization Fund (ESF) Accrued Interest and

Charges

Account Number: 719100 **Normal Balance:** Credit

Definition: This account is used to record the Special Drawing Right (SDR) and foreign

exchange rates change, accrued SDR interest/charges and accrued interest on foreign securities reflect a gain in the following circumstances: if the SDR-USD, Euro-USD, or Yen-USD exchange rate increases, a gain is recorded on SDR accrued interest and accrued interest on foreign securities as applicable; if the SDR-USD exchange rate decreases, a gain is recorded on accrued SDR charges. This USSGL account is to be used only by the Department of

Treasury.

Account Title: Losses on Disposition of Assets - Other

Account Number: 721000 **Normal Balance:** Debit

Definition: This account is used to record 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: 721100 **Normal Balance:** Debit

Definition: This account is used to record the loss on the disposition (such as sale,

exchange, disposal, or retirement) of investments.

Account Title: Losses on Disposition of Borrowings

Account Number: 721200 **Normal Balance:** Debit

Definition: This account is used to record the amount of loss on the early repayment of

outstanding borrowings.

U.S. Standard General Ledger Accounts and Definitions

Account Title: Gains on Changes in Long-Term Assumptions

Account Number: 727100 **Normal Balance:** Credit

Definition: This account is used to record 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: 727200 **Normal Balance:** Debit

Definition: This account is used to record 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: 728000 **Normal Balance:** Debit

Definition: This account is used to record 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 (ESF)

Account Number: 728100 **Normal Balance:** Debit

Definition: This account is used to record 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.

SUPPLEMENT Section II

U.S. Standard General Ledger Accounts and Definitions

Account Title: Other Losses Account Number: 729000 Normal Balance: Debit

Definition: This account is used to record 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 (FECA) program.

Account Title: Losses on International Monetary Fund Assets

Account Number: 729090 **Normal Balance:** Debit

Definition: This account is used to record the losses on assets resulting from valuation

changes on International Monetary Fund assets. This USSGL account can

only be used by the Department of the Treasury.

Account Title: Losses for Exchange Stabilization Fund (ESF) Accrued Interest and

Charges

Account Number: 729100 **Normal Balance:** Debit

Definition: This account is used to record the Special Drawing Right (SDR) and foreign

exchange rates change, accrued SDR interest/charges and accrued interest on foreign securities reflect a loss in the following circumstances: if the SDR-USD, Euro-USD, or Yen-USD exchange rate decreases, a loss is recorded on SDR accrued interest and accrued interest on foreign securities as applicable; if the SDR-USD exchange rate increases, a loss is recorded in SDR accrued charges. This USSGL account is to be used only by the Department of

Treasury.

Account Title: Other Losses From Impairment of Assets

Account Number: 729200 **Normal Balance:** Debit

Definition: This account is used to record the loss from the partial impairment of

General Property, Plant and Equipment (G-PP&E), except internal use software, as prescribed by Federal Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards (SFFAS) No. 44. G-PP&E includes any property, plant and equipment (PP&E) used in providing goods or services. G-PP&E does not include heritage assets, such

as historic and national landmarks, and stewardship land.

U.S. Standard General Ledger Accounts and Definitions

Account Title: Extraordinary Items

Account Number: 730000 **Normal Balance:** Credit

Definition: This account is used to record the 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: 740000 **Normal Balance:** Credit

Definition: This account is used to record 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 740500, "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: 740100 **Normal Balance:** Credit

Definition: This account is used to record 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 Federal Accounting Standards Advisory Board (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.

SUPPLEMENT Section II

U.S. Standard General Ledger Accounts and Definitions

Account Title: Prior-Period Adjustments Due to Corrections of Errors -Years

Preceding the Prior-Year

Account Number: 740500 **Normal Balance:** Credit

Definition: This account is used to record the amount of adjustments affecting the cumulative results of operations due to errors in years preceding the prioryear'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: 750000 **Normal Balance:** Debit

Definition: This account is used to record the distribution of income such as interest on

capital and franchise taxes.

Account Title: Changes in Actuarial Liability

Account Number: 760000 **Normal Balance:** Debit

Definition: This account is used to record 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: Trust Fund Warrant Journal Vouchers Issued Net of Adjustments

Account Number: 771000 **Normal Balance:** Debit

Definition: This account is used to record the amount appropriated to the various

available trust fund receipt accounts via a warrant journal voucher. The warrant journal voucher moves the fund balance from the General Fund receipt account to the available trust fund receipt account. This account is for

the General Fund of the U.S. Government use only.

Account Title: Guaranteed Loan Level

Account Number: 801000 **Normal Balance:** Debit

Definition: This account is used to record 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 year-end.

SUPPLEMENT Section II

U.S. Standard General Ledger Accounts and Definitions

Account Title: Guaranteed Loan Level - Unapportioned

Account Number: 801500 **Normal Balance:** Credit

Definition: This account is used to record the amount of guaranteed loan level not yet

apportioned by Office of Management and Budget.

Account Title: Guaranteed Loan Level - Apportioned

Account Number: 802000 **Normal Balance:** Credit

Definition: This account is used to record the amount of category A and B guaranteed

loan levels approved by Office of Management and Budget on the Standard

Form (SF) 132: Apportionment and Reapportionment Schedule.

Account Title: Guaranteed Loan Level - Used Authority

Account Number: 804000 **Normal Balance:** Credit

Definition: This account is used to record the amount of category A and B guaranteed

loan principal obligated by lenders and reported to the entity.

Account Title: Guaranteed Loan Level - Unused Authority

Account Number: 804500 **Normal Balance:** Credit

Definition: This account is used to record the amount of category A and B guaranteed

loan levels for which contracts have not been signed. This account does not

close at year-end.

Account Title: Guaranteed Loan Principal Outstanding

Account Number: 805000 **Normal Balance:** Debit

Definition: This account is used to record the amount of guaranteed loan principal

outstanding with the lender at any given time.

Account Title: Guaranteed Loan New Disbursements by Lender

Account Number: 805300 **Normal Balance:** Credit

Definition: This account is used to record the amount of guaranteed loan principal

disbursed during the current year by lenders.

Account Title: Guaranteed Loan Collections, Defaults, and Adjustments

Account Number: 806500 Normal Balance: Debit

Definition: This account is used to record the amount of guaranteed loan collections,

defaults, or any other type of adjustments that reduce the amount of loan

principal outstanding with the lender.

SUPPLEMENT Section II

U.S. Standard General Ledger Accounts and Definitions

Account Title: Guaranteed Loan Cumulative Disbursements by Lenders

Account Number: 807000 **Normal Balance:** Credit

Definition: This account is used to record the amount of guaranteed loan disbursements

by lenders, net of collections, defaults, or adjustments, after USSGL accounts 805300, "Guaranteed Loan New Disbursements by Lender," and 806500, "Guaranteed Loan Collections, Defaults, and Adjustments," are closed into this account at year-end. This account does not close at year-end.

Account Title: Partial or Early Cancellation of Authority

Account Number: 809100 **Normal Balance:** Credit

Definition: This account is used to record the amount of authority canceled and recorded

in USSGL account 435100, 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 435100, 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: 809200 **Normal Balance:** Debit

Definition: This account is used to record the offset activity recorded in USSGL account

809100, 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: 880100 **Normal Balance:** Credit

Definition: This account is used to record the amount recorded to offset activity in

USSGL account 880200, "Purchases of Property, Plant, and Equipment," USSGL account 880300, "Purchases of Inventory and Related Property," and USSGL account 880400, "Purchases of Assets - Other." USSGL accounts 880200, 880300, and 880400 close into this account at year-end.

This account does not close at year-end.

U.S. Standard General Ledger Accounts and Definitions

Account Title: Purchases of Property, Plant, and Equipment

Account Number: 880200 **Normal Balance:** Debit

Definition: This account is used to record the amount of capitalized property, plant, and

equipment purchased during the fiscal year. This account closes into USSGL

account 880100, "Offset for Purchases of Assets," at year-end.

Account Title: Purchases of Inventory and Related Property

Account Number: 880300 **Normal Balance:** Debit

Definition: This account is used to record the amount of inventory and related property

purchased during the fiscal year. This account closes into USSGL account

880100, "Offset for Purchases of Assets," at year-end.

Account Title: Purchases of Assets - Other

Account Number: 880400 **Normal Balance:** Debit

Definition: This account is used to record the amount of other assets purchased during

the fiscal year, not otherwise classified in USSGL accounts 880200, "Purchases of Property, Plant, and Equipment," and 880300, "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 880100, "Offset for Purchases of Assets," at

year-end.



Treasury Financial Manual

Part 1, Section III: 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
В 100-699	Disbursements and Payables
C 100-799	Collections and Receivables
D 100-799	Adjustments/Write-offs/Reclassifications
E 100-799	Accruals/Non-Budgetary Transfers Other Than Disbursements and Collections
F 100-499	Year-end
G 100-299	Memorandum Entries
H 100-799	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 deposit funds, there are valid accounting postings not yet documented. When recording any transaction in a deposit fund, agencies should not record (a) budgetary entries or (b) entries that result in net revenues, expenses, gains, or losses in nonfiduciary deposit funds. Examples of many transactions commonly used in non-fiduciary deposit funds are provided in the USSGL

Implementation Guide: Nonfiduciary Deposit Funds with Investment Authority and Clearing Accounts.

- 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 310300, "Unexpended Appropriations– Transfers-Out," or
 - Financing sources that impact cumulative results of operations-USSGL account 576500, "Nonexpenditure Financing Sources-Transfers-Out."

The "Transfer To" entity must use a proprietary USSGL account that corresponds to the proprietary USSGL account used by the "Transfer From" entity. USSGL account 310200, "Unexpended Appropriations—Transfers-In" corresponds to USSGL account 310300. USSGL account 575500, "Nonexpenditure Financing Sources—Transfers-In" corresponds to USSGL account 576500. Failure of both entities to record the matching proprietary USSGL account category (310200/310300 or 575500/576500) will result in agencywide 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 600000 series expense account. Use USSGL account 661000, "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 88XXXX 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 6-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 6-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 6-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 can be obtained on the TFM website.

The transaction reference provides an example of where this transaction appears. It may not provide all possible USSGL implementation guidance that contains this transaction.

Section III	Page Number
USSGL Account Transaction Categories (AC)	III AC - 1
USSGL Account Transaction Listing (AL)	III AL - 1
USSGL Account Transactions (AT)	III AT - 1
USSGL Account Transaction Postings (AP)	III AP - 1

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.

Section III

100 - 299	Upward and Downward Adjustments
300 - 399	Prior-Period Adjustments
400 - 499	Write-offs
500 - 799	Reclassification/Revaluation

E. Accruals/Nonbudgetary Transfers Other Than Disbursements and Collections

100 - 399	Accrual, Depreciation, Amortization, and Depletion
400 - 499	Accumulated and Allocated Costs Not in Categories Above
500 - 799	Transfers Without Budgetary Impact

F. Yearend

100 - 299	Preclosing Entries
300 - 499	Closing Entries

G. Memorandum Entries

100 - 299 All Memorandum Entries (Excluding Closing Memorandum Entries)

H. Other Specialized Transaction Entries

100 - 799 Other

TRANSACTION CODE	TRANSACTION DESCRIPTION
A102	To record an anticipated appropriation.
A104	To record the enactment of appropriations.
A105	To provide budgetary resources to cover an upward adjustment of a prior-year obligation pursuant to a prior year appropriation act.
A108	To record authority that was temporarily reduced and subsequently reclassified as a closing entry in the previous year.
A110	To record in the gaining fund the reappropriation of authority from an expired losing fund to an unexpired gaining fund.
A112	To record in the losing fund the reappropriation of authority from an expired losing fund to an unexpired gaining fund.
A114	To record an anticipated appropriation expenditure transfer from a trust fund to a general fund.
A116	To record budgetary authority apportioned by the Office of Management and Budget and available for allotment.
A118	To record anticipated resources apportioned but not available for obligation until they are realized for anticipated resources in programs subject to apportionment.
A119	To record anticipated resources in programs exempt from apportionment.
A120	To record the allotment of authority.
A122	To record the realization of previously anticipated and apportioned authority for programs subject to apportionment.
A123	To record the realization of previously anticipated authority for programs exempt from apportionment.
A124	To withdraw recoveries of prior-year obligations and/or non-expenditure transfers derived from special or non-revolving trust fund receipts (made available from previously precluded amounts). This account should be used in Treasury accounts that have/had outstanding balances in USSGL account 439700.
A125	To record a reduction in authority for advance funding made available in the previous year.
A126	To record amounts specifically withheld from apportionment by the Office of Management and Budget (OMB.)
A127	To record budget authority (derived from special or trust fund receipts or the General Fund of the U.S. Government) temporarily precluded from obligation in a special or trust non-revolving fund expenditure account.
A128	To record authority temporarily unavailable pursuant to public law.
A129	To record spending authority from offsetting collections temporarily precluded from obligation.

SUPPLEMENT Section III

	Account Transaction Listing
TRANSACTION CODE	TRANSACTION DESCRIPTION
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 year-end.
A131	To record a permanent reduction of borrowing or contract authority.
A132	To record a permanent reduction of unexpended appropriations.
A133	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.
A134	To record appropriated receipts permanently reduced and canceled by legislative action in special and trust Treasury Appropriation Fund Symbols.
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.
A136	To record rescission and withdrawal of funds for balances previously recorded as pending rescission.
A137	To record unobligated balances withheld from availability pending congressional action or Presidential rescission proposal.
A138	To record estimated recoveries of prior-year unpaid obligations.
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 year-end.
A140	To record anticipated collections including refunds from prior-year amounts that were obligated and outlayed in unexpired Treasury Account Symbol (TAS.)
A141	To record the withdrawal of funds for reductions of unexpended appropriations previously recorded when the fund withdrawal did not simultaneously occur.
A142	To record anticipated non-expenditure transfers to a General Fund Receipt Account.
A143	To record anticipated capital transfers to a General Fund Receipt Account.
A144	To record unexpended appropriations (derived by non-expenditure transfer) permanently reduced by legislative action in General Fund Treasury Appropriation Fund Symbols (TAFS.)
A145	To record offsetting collections permanently reduced and canceled by legislative action in revolving Treasury Appropriation Fund Symbols.
A146	To record subsidy disbursed by the program fund not previously accrued.

A170

SUPPLEMENT Section III

U.S. Standard General Ledger Account Transaction Listing

	Account Transaction Listing
TRANSACTION CODE	TRANSACTION DESCRIPTION
A147	To record in a miscellaneous receipt Treasury Appropriations Fund Symbol (TAFS), an amount (derived by non-expenditure transfer) that was permanently reduced in an associated General Fund TAFS.
A148	To record decreases to indefinite borrowing authority.
A152	To record indefinite or definite borrowing authority.
A155	To record an appropriation to liquidate obligations initially incurred against the authority to borrow when the borrowing authority was not exercised.
A156	To record the drawing of cash to fund borrowing authority from the Bureau of the Fiscal Service or the Federal Financing Bank. This includes non-credit reform borrowings to repay interest (capitalized loan interest.)
A157	To record a non-expenditure nonallocation transfer-in between two trust funds of an appropriation to liquidate contract authority, representing contract authority previously transferred.
A158	To record actual reductions to indefinite borrowing authority previously anticipated.
A159	To record the amount of borrowing authority that was substituted with offsetting collections when the borrowing was not exercised.
A160	To record a non-expenditure nonallocation transfer-out between two trust funds of an appropriation to liquidate contract authority, representing contract authority previously transferred.
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.
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.
A164	To record anticipated reductions to borrowing authority.
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.
A166	To record definite and indefinite contract authority based on legislation.
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.
A169	To record the portion of an appropriation to liquidate obligations incurred against contract authority that is no longer required.

To record the warrant liquidating contract authority.

SUPPLEMENT U.S. Standard General Ledger

U.S. Standard General Ledger Account Transaction Listing

TRANSACTION CODE TRANSACTION DESCRIPTION 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. A172 To record anticipated actual reductions to contract authority. A173 To record an appropriation to liquidate contract authority that is not yet supported by a non-expenditure transfer of funds from a Treasury managed trust fund Treasury Appropriation Fund Symbol (TAFS). A174 To record an unanticipated actual decrease to indefinite contract authority. A175 To record a non-expenditure transfer-in of funds from a Treasury managed trust fund Treasury Appropriation Fund Symbol (TAFS) that liquidates a previously established receivable for contract authority. A177 To record the transfer-in of contract authority from a parent account to a recipient account based upon an approved letter. The non-expenditure allocation transfer of funds has not yet been accomplished. A178 To record anticipated adjustments/decreases to contract authority. A179 To record the transfer-out of contract authority from a parent account to a recipient account based upon an approved letter. The non-expenditure allocation transfer of funds has not yet been accomplished. To record a non-expenditure allocation transfer-out from a parent account to a recipient A180 account representing contract authority previously transferred. A181 To record a non-expenditure allocation transfer-in from a parent account to a recipient account representing contract authority previously transferred. A183 To record in the receipt account the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account. A184 To record the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account. To record in a special or trust unavailable receipt Treasury Appropriation Fund Symbol A185 (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. A186 To record revenue to available non-revolving trust funds and special funds, in which the revenue is immediately available for obligation. To record the liquidation of contract authority for collections against reimbursable A187 customer orders that were substituted for contract authority and have now been earned. 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 439400 acts as a contra-resource account. However, these receipts may be

available for investment.

SUPPLEMENT Section III

U.S. Standard General Ledger Account Transaction Listing

	A COOUNT TO COUNTY
TRANSACTION CODE	TRANSACTION DESCRIPTION
A189	To record a temporary reduction of new budgetary resources and fund balance in a trust or special fund expenditure account that was funded by an unavailable receipt account.
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 439400 provides new budget authority.
A191	To record authority made available from offsetting collections derived from previously accrued daily inflation Treasury Inflation Protected Securities to revolving funds previously precluded from obligation.
A192	To record authority made available from receipt or appropriation balances previously precluded from obligation.
A193	To record authority made available from offsetting collections derived from previously accrued daily deflation Treasury Inflation Protected Securities to revolving funds previously precluded from obligation.
A194	To record authority made available from offsetting collection balances previously precluded from obligation.
A195	To record the collection of revenue for non-revolving trust and special funds that were previously accrued.
A196	To record the annualized level of an appropriation provided under a continuing resolution.
A197	To record Fund Balance With Treasury while awaiting a warrant.
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.
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).
A200	To record the cancellation of outstanding debt where there is not an appropriation warrant.
A202	To record in the financing account an appropriation received for a positive modification adjustment transfer.
A204	To record positive modifications for subsidy cost and adjustment transfers related to Direct Loans in the financing account.
A206	To record positive modifications for subsidy cost and adjustment transfers to Direct Loans and Loan Guarantee liabilities in the program account.
A208	To record negative modifications for subsidy cost and adjustment transfers related to Direct Loans and Loan Guarantee liabilities in the program account.
A210	To record a transfer-out of financing sources and fund balance from Custodial Statement collections via the Central Accounting Reporting System (CARS) CTA Module.
A212	To record the financing sources transferred into a special or nonrevolving trust fund from a General Fund Receipt Account

General Fund Receipt Account.

SUPPLEMENT Section III

U.S. Standard General Ledger Account Transaction Listing

	Account Transaction Listing
TRANSACTION CODE	TRANSACTION DESCRIPTION
A213	To record the amount of anticipated offsetting collections or offsetting receipts used to reduce the appropriation derived from the General Fund of the U.S. Government while waiting for the appropriation warrant to be adjusted.
A216	To withdraw recoveries of prior-year obligations derived from repayable advances and to be used for repayment of the repayable advance. This account should be used in Treasury accounts that have/had outstanding balances in USSGL account 415900.
A220	To record the financing sources transferred into a general or revolving fund expenditure account from a General Fund Receipt Account.
A250	To record interest received for a non-Bureau of the Fiscal Service security held outside of Treasury in a special or non-revolving trust fund.
A251	To record interest received for a non-Bureau of the Fiscal Service security held outside of Treasury in a revolving or revolving trust fund.
A252	To record the net amount of Agency or guaranteed principal received in excess of the amount of principal repaid to the Bureau of the Fiscal Service by FFB. This TC is for Federal Financing Bank (FFB) use only.
A253	To record the net amount of Agency or guaranteed principal received in deficit of the amount of principal repaid to the Bureau of the Fiscal Service by FFB. This TC is for Federal Financing Bank (FFB) use only.
A402	To record amounts anticipated by a receiving allocation Treasury Appropriation Fund Symbol for transfers-in.
A404	To record a transfer-out of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
A406	To record a transfer-out of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
A408	To record the non-expenditure transfer-in of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from unexpended appropriations.
A410	To record the non-expenditure transfer-in of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from appropriated receipts.
A412	To record the non-expenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from unexpended appropriations.
A414	To record the non-expenditure transfer-out of unexpired unobligated balances to an expired

appropriated receipts.

Treasury Appropriation Fund Symbol, where the source of the transfer is derived from

U.S. Standard General Ledger Account Transaction Listing

TRANSACTION CODE TRANSACTION DESCRIPTION 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. A420 To record an actual non-expenditure transfer-in to an allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances via an SF 1151: Nonexpenditure Transfer Authorization. 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. 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. To record realized authority to be transferred out to a receiving allocation Treasury A426 Appropriation Fund Symbol, where the parent maintains invested balances, prior to the SF 1151: Nonexpenditure Transfer Authorization request. A430 To record an actual non-expenditure transfer-out to an allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances via SF 1151: Nonexpenditure Transfer Authorization. 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. To record in the receiving agency the return (transfer-out) to the parent agency of A434 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. 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. 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. 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 not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

To record in the receiving agency the return (transfer-out) to the parent agency of

A442

U.S. Standard General Ledger **Account Transaction Listing**

TRANSACTION CODE TRANSACTION DESCRIPTION

- 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 not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
- 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 not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
- A448 To record a transfer-in of unobligated unexpired authority and funds from an allocation transfer of non-invested amounts not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
- A450 To record a transfer-in of unobligated unexpired authority and funds from an allocation transfer of non-invested amounts not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
- 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.
- 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.
- To record the transfer-out of expired unobligated expenditure transfers receivable. A456
- To record the transfer-in of expired unobligated expenditure transfers receivable. A458
- A460 To record the non-expenditure 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.
- A462 To record the non-expenditure 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.
- To record the non-expenditure transfer-out of expired unobligated balances to an unexpired A464 Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from unexpended appropriations.
- A466 To record the non-expenditure 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.
- To record the non-expenditure transfer-in of expired unobligated balances from another A467 expired Treasury Appropriation Fund Symbol.

SUPPLEMENT Section III

U.S. Standard General Ledger Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
A468	To record in the receiving agency the anticipated transfer-in of current-year authority or prior-year balances.
A469	To record the nonexpenditure transfer-out of expired unobligated balances to another expired Treasury Appropriation Fund Symbol.
A470	To record in the transferring agency the transfer-out of current-year authority or prior-year balances that were previously anticipated.
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.
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.
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.
A478	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.
A480	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.
A482	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.
A484	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.
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.
A488	To record in the transferring agency the actual non-expenditure 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.
A490	To record in the transferring agency the actual non-expenditure transfer-out of current-year or prior-year authority with unpaid undelivered orders for General Fund appropriations.
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.
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

Fund appropriations.

A519

U.S. Standard General Ledger Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
A498	To record a federal fund receivable for an expenditure transfer from a trust fund.
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).
A500	To record in a trust fund a payable for an expenditure transfer-out to a federal fund relating to non-exchange transactions.
A501	To record accrual of old IMF Quota Payments to General Fund Receipt Accounts.
A502	To record the actual federal fund collection resulting from an expenditure transfer from a trust fund, that was previously established as a receivable.
A504	To record in a trust fund the outlay and reduction of the payable for an expenditure transfer-out to a federal fund.
A506	To record in the receiving agency the actual non-expenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for General Fund appropriations.
A508	To record in the receiving agency the actual non-expenditure 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.
A510	To record in a trust fund expenditure transfers-in from a federal fund relating to non-exchange transactions.
A511	To record the refunds collected from prior fiscal year obligations that were outlayed in the Treasury Forfeiture Fund.
A512	To record in a trust fund expenditure transfers-out to a federal fund relating to non-exchange transactions.
A513	To record the return of funds (i.e., derived from special fund receipts) received in a prior fiscal year from the Treasury Forfeiture Fund as an obligation and outlay in the current fiscal year.
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 non-exchange and exchange transactions.
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 non-expenditure (non-allocation) transfer of funds. This amount is specified in the agency's appropriation or authorization act.
A518	To record the adjustment in a non-allocation Treasury Appropriation Fund Symbol (TAFS) when the budget authority is temporarily reduced.

(TAFS) when the budget authority is cancelled.

To record the adjustment of the receivable in a Treasury Appropriation Fund Symbol

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U.S. Standard General Ledger **Account Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
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 non-expenditure (non-allocation) transfer of funds. This amount is specified in the agency's appropriation or authorization act.
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.
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.
A524	To record a non-expenditure (non-allocation) 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.
A526	To record a non-expenditure (non-allocation) 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.
A528	To record a non-expenditure (non-allocation) 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.
A530	To record a non-expenditure (non-allocation) 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.
A531	To record a non-expenditure (non-allocation) transfer-in of funds to a specific invested Treasury Appropriation Fund Symbol (TAFS) from a receiving TAFS that is canceling and returning unobligated balances.
A532	To record the receivable for amounts to be transferred in of unrealized non-expenditure (non-allocation) 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.
A534	To record the payable for amounts to be transferred out of unrealized non-expenditure (non-allocation) 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.
A536	To record the actual non-expenditure (non-allocation) transfer-in of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 417100 "Non-Allocation Transfers of Invested Balances-Receivable."
A538	To record the actual non-expenditure (non-allocation) transfer-out of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 417200 "Non-Allocation Transfers of Invested Balances-Payable."
A540	To record in the transferring agency the non-expenditure transfer-out of budgetary

resources receivable.

Section III

TRANSACTION	Account Hansaction Listing
TRANSACTION CODE	TRANSACTION DESCRIPTION
A542	To record in the receiving agency the non-expenditure transfer-in of budgetary resources receivable.
A544	To record in the transferring agency the non-expenditure transfer-out of unfilled customer orders without advance.
A546	To record in the receiving agency the non-expenditure transfer-in of unfilled customer orders without advance.
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.
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.
A556	To record in the receipt account the amount of appropriated receipts to be appropriated from an agency's unavailable receipt account to an expenditure account.
A702	To record anticipated reimbursements.
A704	To record in the performing agency a reimbursable agreement that was not previously anticipated.
A706	To record in the performing agency a reimbursable agreement without an advance that was previously anticipated.
A708	To record the collection of revenue earned in the performing agency for a reimbursable agreement without an advance that was previously anticipated. In this situation, the trading partner is another federal entity or a non-federal entity that is allowed by law to be treated as a federal entity.
A710	To record earned revenue in the performing agency related to a reimbursable agreement or other income from a non-federal entity.
A711	To record earned revenue in the performing agency related to a reimbursable agreement or other income from a federal agency.
A712	To record the refund of an advance to the ordering entity for the completion of a prior-year reimbursable order.
A714	To record revenue earned in the performing agency for goods or services performed on a reimbursable order without an advance.
A715	To record funded FECA revenue by the Department of Labor.
B102	To record payment of payroll.
B103	To record a disbursement of pension benefit payments.
B104	To record in a loan guarantee financing account a disbursement to a third party, where no asset is received. This transaction, for example, includes payments of default claims and interest supplements.
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SUPPLEMENT Section III

TRANSACTION CODE	TRANSACTION DESCRIPTION
B105	To record the subsidy expense in the program fund that is paid to the financing fund when the loan is disbursed.
B106	To record subsidy disbursement from the program account to the financing account not previously obligated.
B107	To record payment and disbursement of funds not previously accrued.
B108	To record a loss in the imprest fund.
B109	To record payment of interest not previously accrued.
B110	To record a confirmed disbursement schedule where an unpaid delivered order was previously accrued. For nonfiduciary deposit funds, omit Budgetary Entry.
B111	To record the actual capital transfer to repay a negative modification adjustment transfer to the General Fund from a financing fund.
B112	To record accrued interest paid.
B113	To record capitalized loan interest paid on Federal Financing Bank (FFB) non-credit reform loans borrowed from Treasury.
B114	To record disbursement for liens on collateral acquired from defaulted loans guaranteed after 1992.
B115	To record a confirmed disbursement schedule where an upward adjustment of a prior-year unpaid delivered order was previously accrued.
B116	To record disbursement without a lien on collateral acquired from defaulted loans guaranteed after 1992.
B118	To record a tax refund funded by directly reducing offsetting collections paid by the collecting agency.
B119	To record the actual capital transfer to repay a portion of a capital investment (usually an appropriation to a revolving fund).
B120	To record principal repayments to the Bureau of the Fiscal Service and the Federal Financing Bank via non-expenditure transfers that were previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans.
B121	To record principal repayments at par value to the Bureau of the Fiscal Service 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.
B122	To record repayments of other debt.
B123	To record in the issuing entity, the sale of federal securities at par value.
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.

TRANSACTION CODE	TRANSACTION DESCRIPTION
B125	To record in the issuing entity, the sale of federal securities acquired at a premium.
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.
B127	To record in the issuing entity, the sale of federal securities at a discount.
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.
B129	To record the purchase of accrued interest on federal securities by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.
B130	To record a lien paid before personal property is sold.
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.
B132	To record the purchase of federal securities acquired at par value by a nonfiduciary deposit fund.
B133	To record the purchase of accrued interest on federal securities by a nonfiduciary deposit fund.
B134	To record appropriations accrued this fiscal year.
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.
B136	To record in the liquidating account the actual capital transfer of excess cash to the General Fund of the U.S. Government.
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.
B138	To record in trust fund payments made to a federal fund relating to exchange transactions.
B139	To record actual capital transfers to a General Fund Receipt Account that were not previously anticipated.
B140	To record the purchase of foreign currency by a disbursing officer.
B141	To record the request from IMF to purchase Special Drawing Rights.
B142	To record the disbursement of foreign currency by a disbursing officer on behalf of the operating fund.
B143	To record the reinvestment of daily inflation of Treasury Inflation Protected Securities.
B144	To record the purchase of cash equivalents.
B146	To record a foreign currency rate intervention.

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TRANSACTION	Account Hansaction Listing
CODE	TRANSACTION DESCRIPTION
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.
B152	To record a purchase of a non-Bureau of the Fiscal Service security at par from funds held by the public in a non-Treasury General Account (TGA).
B153	To record the purchase of non-federal securities by the Exchange Stabilization Fund at a premium/discount.
B154	To record an operating expense or program cost from funds in a non-Treasury General Account (TGA) which results in an outlay.
B160	To record the purchase of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at par value.
B162	To record the purchase of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a premium.
B163	To record the purchase of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a discount.
B165	To record the purchase of federal securities acquired at a premium by a nonfiduciary deposit fund.
B166	To record the purchase of federal securities acquired at a discount by a nonfiduciary deposit fund.
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.
B202	To record the liquidity payment and markup of liquidity preference from the prior-year in the program account.
B210	To record the payment of remuneration.
B234	To record the disbursement of appropriations accrued this fiscal year that were not previously accrued.
B235	To record the disbursement of appropriations that were previously accrued.
B302	To record a commitment of unobligated amounts in programs subject to apportionment.
B304	To record a commitment of unobligated balances in programs exempt from apportionment.
B306	To record current-year undelivered orders without an advance.
B308	To record current-year undelivered orders with an advance.
B309	To record current-year undelivered orders with an advance using a U.S. Debit Card.
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.

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Section III

TD 4 110 4 0T10 11	Account Transaction Listing
TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
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.
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.
B402	To record the delivery of goods or services and to accrue a liability.
B403	To record accounts payable in a nonfiduciary deposit fund.
B404	To record a downward adjustment of a current-year unpaid undelivered order.
B405	To record accounts payable in a nonfiduciary deposit fund for administrative fees paid to another federal entity. This transaction is recorded only when an agency has the authority to charge an administrative fee to be paid by a nonfiduciary deposit fund.
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.
B407	To record a contra expense in a nonfiduciary deposit fund for administrative fees paid to another federal entity. This transaction is recorded only when an agency has the authority to charge an administrative fee to be paid by a nonfiduciary deposit fund.
B408	To reclassify payable schedules for disbursements to "in-transit" until the payment schedule is confirmed.
B410	To record advances and prepayments "in transit" until disbursements are confirmed.
B412	To record an obligation and accounts payable in an unexpired appropriation for a valid bill related to a canceled appropriation.
B416	To record the collecting agency's estimated accrued tax refunds payable and related interest funded by a direct appropriation.
B417	To record in a loan guarantee financing account an accrued expense to a third party, in which no asset is received. This transaction includes payments of incurred default claims, interest supplements, and other loan guarantee financing claims.
B418	To record the accrual of interest expenses incurred, not yet paid.
B420	To record the liability for cost to be funded in the future.
B422	To record the unfunded FECA liability and unfunded unemployment liability.
B424	To record a contingent liability.
B425	To record a contingent liability related to capital transfer.
B426	To record an increase in actuarial liabilities for benefit plans.

TRANSACTION

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CODE	TRANSACTION DESCRIPTION
B428	To record the payable to borrowers from sales of foreclosed property with recourse.
B430	To record the inventory purchased for a resale under historical cost (title was passed).
B432	To record the fair market value of real and intangible forfeited property.
B434	To record an unclaimed and abandoned item that has met the statutory and/or regulatory requirements for forfeiture.
B436	To record the funded portion of cleanup costs that was previously estimated.
B438	To record 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.
B444	To record the IMF annual Special Drawing Right assessment accrual.
B446	To record the IMF Annual Assessment.
B450	To record a gain on current-year unpaid obligations due to fluctuation of foreign currency exchange rates on a non-monetary transaction, where excess obligations due to the rate variance are deobligated at the time of disbursement.
B452	To record a loss on current-year unpaid obligations due to fluctuation of foreign currency exchange rates on non-monetary transaction, where additional US equivalent dollars are obligated to cover the rate variance at the time of disbursement.
B602	To record revenue received in advance.
B604	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.
B606	To record current-year expended authority using a U.S. Debit Card.
B610	To reduce an unfilled customer order with advance from a prior-year reimbursable while maintaining a resource to support the obligation and outlay.
C101	To record the transfer of recognized subsidy from the program fund to the financing fund.
C102	To record service in kind provided by non-federal sources.
C103	To record the collection of subsidy costs in the financing account.
C106	To record the collection of re-estimated subsidy in the financing account.
C107	To record the receipt of previously anticipated collections for loans related to the Troubled Asset Relief Program.
C108	To record collections in nonfiduciary deposit funds.
C109	To record the receipt of previously anticipated collections.
C110	To reclassify collections to liquidate prior-year deficiency.

TRANSACTION CODE	TRANSACTION DESCRIPTION
C111	To record collections in clearing account Treasury Account Symbols (TAS).
C112	To record the collection of a refund of an advance or prepayment in the same year as the original obligation.
C113	To record receipt of coupon payment and interest collection on non-federal securities.
C114	To record unearned revenue collected in advance and deposited to a trust or special fund receipt account.
C115	To record interest payments received from ESF foreign currency investments for Time Deposits, Overnight Deposits, and Reverse Repurchase Agreements.
C116	To record in the financing fund unearned fees collected for undisbursed loans.
C117	To record in the financing fund fees collected when loans are disbursed.
C118	To record in the financing fund fees earned when loans are disbursed.
C119	To record the receipt of remuneration.
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.
C121	To record the maturity of federal securities acquired at par value by a nonfiduciary deposit fund.
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.
C123	To record the maturity of federal securities acquired at a premium by a nonfiduciary deposit fund.
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.
C125	To record the maturity of federal securities acquired at a discount in a nonfiduciary deposit fund.
C126	To record maturity and reversing interest accrual for Exchange Stabilization Fund investments.
C127	To record the maturity of non-federal Exchange Stabilization Fund securities (long-term bonds) sold at PAR and receive a coupon payment.
C128	To record the maturity of a U.S. Treasury Zero Coupon Bond by a Treasury Appropriation Fund Symbol (TAFS)
C130	To record the collection of a refund of an advance or prepayment that results in a downward adjustment to a prior-year obligation.
C132	To record the refunds collected, 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.

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TRANSACTION CODE	TRANSACTION DESCRIPTION
C133	To record the receivable from the collecting entity for custodial collections and non-entity assets collected on behalf of a federal entity other than the General Fund of the U.S. Government.
C134	To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in the current year.
C135	To record the collection of federal and non-federal revenue reported on the Statement of Custodial Activity or on the custodial footnote that is deposited.
C136	To record the collection of receivables for assets purchased or expenses incurred in a prior year that create budgetary resources when collected.
C137	To record the restitution of the imprest fund loss.
C138	To record the collection of refunds receivable for assets purchased or expenses incurred in the current year that create budgetary resources when collected.
C139	To record the 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.
C140	To record the collection of receivables from federal sources.
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.
C142	To record a contra-revenue in the amount of revenue collected for others and to establish a 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.
C144	To record 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.
C146	To record the collection of previously accrued receivables in a General Fund Receipt Account.
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.
C148	To record the payback of a bridge loan.
C149	To record the collection of loans receivable by the Bureau of the Fiscal Service and deposit directly into a Treasury Account Symbol that does not have budget authority.
C150	To record the receipt of other cash and noncash monetary assets.

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TRANSACTION CODE	TRANSACTION DESCRIPTION
C151	To record the collection of capitalized loan interest receivable by the Bureau of the Fiscal Service and deposit directly into a Treasury Account Symbol that does not have budget authority.
C152	To record loans receivable resulting from repayable advances.
C153	To record the collection of loans receivable, accounted for under the provisions of the Federal Credit Reform Act, by the Bureau of the Fiscal Service and deposit directly into a Treasury Account Symbol that does not have budget authority.
C154	To record the collections of unaccrued interest on loans from non-federal sources.
C155	To record the transfer-in of nonbudgetary fund balance to other federal entities without reimbursements.
C156	To record the collection of interest receivable from securities held by a nonfiduciary deposit fund.
C157	To record the capitalization of interest on Exchange Stabilization Fund foreign currency investments.
C158	To record cash donations collected in an expenditure account, as allowed by law.
C161	To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.
C162	To record an adjustment to loans and interest receivable based on acquired collateral property with recourse.
C163	To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.
C164	To record non-cash assets donated by the public.
C166	To record a monetary instrument, including undeposited seized cash.
C170	To record the reclassification of seized monetary instruments from undeposited (recorded in USSGL account 153100) to deposited.
C172	To record a revenue for forfeited cash deposited to the forfeiture fund.
C174	To record undeposited cash that was forfeited.
C176	To record cash deposited after forfeiture.
C178	To record the transfer of the title of an asset to the federal government for a settlement of tax liability from the taxpayer.
C180	To record satisfaction of a loan by surrender of a borrower's title to collateral of commodity.
C182	To record a collection of an advance for an unfilled customer order.
C185	To record the collection of FECA receivables by the Department of Labor.

TRANSACTION	_
CODE	TRANSACTION DESCRIPTION
C186	To record the collection of receivables in the performing agency for reimbursable services.
C188	To record the collection of revenue into unavailable special fund receipt accounts.
C189	To record the financing sources transferred into an unavailable general, special, or non-revolving trust fund receipt account from a custodial collecting entity. The special and non-revolving trust fund receipt accounts are also classified as unappropriated.
C190	To record in trust fund payments received from a federal fund relating to exchange transactions.
C192	To record the acquisition of foreign currency in the foreign currency account symbol $(X7000 \text{ series})$.
C194	To record reclaimed (repaid) foreign currency into the foreign currency account symbol (X7000 series) by a disbursing officer.
C196	To record a capital transfer received in a General Fund Receipt Account.
C200	To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at par value.
C202	To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a premium.
C204	To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a discount.
C205	To record the amount of actual offsetting collections or offsetting receipts used to reduce the appropriation derived from the General Fund of the U.S. Government.
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. In addition, to record administrative fees earned for administering a nonfiduciary deposit fund.
C403	To record a receivable for Old IMF Quota Payments.
C404	To record contra-revenue in the amount of revenue accrued and establish a 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.
C406	To record receivables for amounts advanced from the financing fund or liquidating fund to cover escrow funds.
C408	To record in the financing fund the disbursement of direct loans.
C409	To record the reclassification of interest capitalized on a loan.
C412	To record accrued receivables for modified direct or guaranteed loans moving from the liquidating fund to the financing fund account.

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CODE	TRANSACTION DESCRIPTION
C413	To record the collection in the financing account for items related to modified direct or guaranteed loans originating in the liquidating fund.
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.
C415	To record a receivable for new IMF Quota Payments under Credit Reform.
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.
C417	To record interest receivable on non-federal securities held by a nonfiduciary deposit fund.
C418	To record interest receivable on securities held by Treasury Appropriation Fund Symbol (TAFS). Also recorded for federal securities held by nonfiduciary deposit funds.
C419	To record accrual of interest receivable on non-federal securities with a bond premium.
C420	To record accrued revenue or other financing sources without budgetary impact.
C421	To accrue unfunded FECA revenue from a federal source by the Department of Labor.
C422	To record accrued revenue from federal or non-federal sources for non-revolving trust funds and special funds.
C423	To record accrual of interest receivable on non-federal securities with a bond discount.
C424	To record establishment of current-period earnings on income received in advance.
C425	To record accounts receivable in a nonfiduciary deposit fund.
C426	To record earned revenue in a trust or special fund Treasury Appropriation Fund Symbol that was previously collected in advance.
C428	To record loans, interest, and fees receivable from non-federal sources for defaulted guaranteed loans and loan guarantee activity. Do not consider as a budgetary resource until collected.
C430	To record an old motor vehicle that was traded in for a new motor vehicle using the direct method.
C431	To record the issuance of a bridge loan.
C432	To record loans other than credit reform.
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.
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.

TRANSACTION CODE	TRANSACTION DESCRIPTION
C435	To record the accrual of interest revenue associated with USSGL account 298500 that is to be collected by the Bureau of the Fiscal Service and deposited directly into a Treasury Account Symbol that does not have budget authority.
C436	To record the accrual of Troubled Asset Relief Program interest revenue associated with USSGL account 298500 that is to be collected by the Bureau of the Fiscal Service and deposited directly into a Treasury Account Symbol that does not have budget authority.
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 Fiscal Service and deposited directly into a Treasury Account Symbol that does not have budget authority.
C438	To record subsidy receivable and the related interest, in the financing account, for an upward reestimate.
C440	To record unfunded (borrowed) foreign currency from the Foreign Currency Account Symbol (X7000 series) by a disbursing officer.
C444	To record capitalized loan interest receivable on non-credit reform loans for interest receivable amounts previously accrued.
C446	To record the reclassification of interest capitalized on a loan related to Troubled Asset Relief Program.
C450	To record the accrual of daily inflation earned on Treasury Inflation Protected Securities in revolving funds, non-revolving trust funds, and special funds.
C452	To record receipt of previously accrued daily inflation on Treasury Inflation Protected Securities to non-revolving trust funds and special funds, in which the receipt is immediately available for obligation upon collection.
C453	To record receipt of accrued daily inflation on Treasury Inflation Protected Securities to revolving funds, in which the offsetting collection is not immediately available for obligation once credited to the expenditure TAFS.
C454	To record receipt of previously accrued daily inflation on Treasury Inflation Protected Securities to non-revolving trust funds and special funds, in which the receipt is not immediately available for obligation upon collection.
C455	To record the accrual of daily deflation earned on Treasury Inflation Protected Securities in revolving funds, non-revolving trust funds, and special funds.
C456	To record receipt of previously accrued daily deflation on Treasury Inflation Protected Securities to non-revolving trust funds and special funds, in which the receipt is immediately available for obligation upon collection.
C457	To record receipt of accrued daily deflation on Treasury Inflation Protected Securities to revolving funds, in which the offsetting collection is not immediately available for obligation once credited to the expenditure TAFS.
C458	To record receipt of previously accrued daily deflation on Treasury Inflation Protected Securities to non-revolving trust funds and special funds, in which the receipt is not immediately available for obligation upon collection.

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CODE	TRANSACTION DESCRIPTION
C600	To record the sale of non-federal securities (long-term bonds) by the Exchange Stabilization Fund at a premium
C601	To record the sale of non-federal securities (long-term bonds) by the Exchange Stabilization Fund at a discount.
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 a loss.
C603	To record the redemption of federal securities purchased at a premium and sold at a premium by a nonfiduciary deposit fund when the redemption results in a gain.
C604	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.
C605	To record the redemption of federal securities purchased at a premium and sold at a discount by a nonfiduciary deposit fund prior to maturity when the sale results in a loss.
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.
C607	To record the redemption of federal securities purchased at a discount and sold at a premium by a nonfiduciary deposit fund when the redemption results in a gain.
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.
C609	To record amounts owed to a federal Government Sponsored Enterprise (GSE) for excess of the GSE's liabilities over its assets.
C610	To record the sale or disposition of personal property collected for replacement property.
C611	To record the redemption of federal securities purchased at a discount and sold at a discount by a nonfiduciary deposit fund when the redemption results in a loss.
C612	To record the loss (or gain) from sale of foreclosed property without recourse.
C613	To record general property, plant and equipment permanently removed or partially impaired, but not yet disposed.
C614	To record the gain on property sold with recourse.
C615	To record the disposition of general property, plant and equipment that was permanently removed.
C616	To record the loss on loan receivable from the borrower on a sale with recourse.
C618	To record the sale prior to maturity of investments in U.S. Treasury Zero Coupon Bonds issued by the Bureau of the Fiscal Service to a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

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TRANSACTION CODE	TRANSACTION DESCRIPTION
C619	To record the redemption of federal securities purchased at a premium and sold at a premium by a nonfiduciary deposit fund prior to maturity when the redemption results in a loss.
C621	To record the redemption of federal securities purchased at a discount and sold at a discount by a nonfiduciary deposit fund when the redemption results in a gain.
C622	To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Fiscal Service) purchased at a discount and sold for a gain or loss by the special or non-revolving trust fund.
C624	To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Fiscal Service) purchased at par or premium and sold for a gain or loss by the special or non-revolving trust fund.
C626	To record cash collected from a loss or a gain from the sale of excess, obsolete, and unserviceable assets.
C628	To record cash collected from a loss or a gain from the sale of foreclosed property.
C630	To record the sale of stockpile materials.
C632	To record stockpile materials sold at a gain.
C634	To record stockpile materials sold at a loss.
C636	To record the collection of sale proceeds from forfeited personal property sold.
C638	To record the sale of forfeited property.
C640	To record the proceeds from commodities sold.
C642	To record a loss on the sale of commodities.
C644	To record a receivable from a non-federal entity for the sale or disposition of assets other than personal properties and investments.
C646	To record the sale or disposition of assets other than personal properties and investments.
C647	To record the liquidation of receivables from other federal entity for the sale or disposition of assets other personal properties and investments.
C648	To record a receivable from another federal entity for the sale or disposition of assets other than personal properties and investments.
C650	To record accounts receivable and accrue revenue from another federal entity that was previously anticipated.
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.
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.

Section III

U.S. Standard General Ledger Account Transaction Listing

	Account Hailsaction Listing
TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
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.
C750	To record, in a special or non-revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Fiscal Service) purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA).
C751	To record, in a revolving or revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Fiscal Service) purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA).
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 Fiscal Service) purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA).
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 Fiscal Service) purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA).
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 Fiscal Service) purchased at par and sold for a loss. Funds remain held by the public in a non-Treasury General Account (TGA).
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 Fiscal Service) purchased at par and sold for a loss. Funds remain held by the public in a non-Treasury General Account (TGA).
C780	To record the Bureau of the Fiscal Service's redemption of debt and related budgetary offset.
C784	To record the monthly redemption, investment, and interest with the Bureau of the Fiscal Service.
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 740000 or 740100). The authority has expired.
D103	To record the removal of unfilled customer orders without advance related to a corresponding downward adjustment of prior-year obligations.
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 740000 or 740100). The authority has expired.
D107	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 (USSGI account 740000 or 740100). The authority has not expired

(USSGL account 740000 or 740100). The authority has not expired.

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Part 1

Section III U.S. Standard General Ledger

Account Transaction Listing TRANSACTION CODE TRANSACTION DESCRIPTION D108 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 740000 or 740100). D110 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 740000 or 740100). The authority has not expired. D112 To record a reclassification of unfunded liability to funded liability in the financing account. D113 To record the reclassification reestimated subsidy expense from unfunded to funded. D114 To record an upward adjustment of prior-year unpaid undelivered orders when the adjustment is not recorded as a prior-period adjustment (USSGL account 740000 or 740100). D120 To record a downward adjustment to unpaid prior-year undelivered orders. D122 To record an upward adjustment to prepaid/advanced prior-year undelivered orders. D126 To record an upward adjustment to prior-year paid delivered orders. D128 To record a downward adjustment to prior-year paid delivered orders with no refund collected. D130 To record a downward adjustment to prior-year prepaid/advanced undelivered orders with no refund collected. D134 To record the delivery of goods and services ordered in a prior-year and accrue a liability. Expended authority is less than the original obligation and the authority is not expired. D136 To record the amount of unfunded indefinite contract authority that is withdrawn due to recoveries of prior-year obligations. D137 To record withdrawals of prior-year definite contract authority in Department of Transportation accounts. D138 To record the amount of indefinite borrowing authority that is withdrawn due to recoveries of prior-year obligations. 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). 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).

Treasury Appropriation Fund Symbol (TAFS).

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

TRANSACTION CODE	TRANSACTION DESCRIPTION
D144	To record an upward adjustment to prior-year balances in budgetary receivable USSGL account 422500 "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.)
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.
D146	To record an accrual of downward reestimate for loan subsidies in the program fund.
D147	To adjust the loan guarantee liability and direct loan allowance for downward reestimate of subsidy expense in the financing account.
D148	To accrue the transfer-out of a downward reestimate to a General Fund Receipt Account.
D149	To record negative subsidy disbursement in the financing fund.
D150	To adjust program fund for negative subsidy disbursement from the financing fund.
D302	To record appropriations used for a prior period that was a result of a change in accounting principle.
D304	To record appropriations used for a prior period that was a result of a correction of an error.
D306	To record a prior-period adjustment that reduces the value of a prior-year asset.
D308	To record a prior-period adjustment that reduces the value of a liability.
D310	To record a prior-period adjustment that increases the value of a prior-year asset.
D312	To record a prior-period adjustment that increases the value of a prior-year liability.
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).
D404	To record the estimated allowance for bad debts related to non-credit-reform receivables.
D405	To record the estimated allowance for bad debts related to non-credit-reform receivables in a nonfiduciary deposit fund. Deposit funds do not recognize net gains or losses
D406	To record the write-off of penalties and fines receivable.
D407	To record the write-off of administrative fees receivable.
D408	To record the write-off of accounts receivable.
D410	To record the write-off of taxes receivable.
D412	To record the write-off of loans receivable for loans made before fiscal 1992.
D413	To write-off loans receivable related to Troubled Assets Relief Program.

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TRANSACTION CODE	TRANSACTION DESCRIPTION
D414	To record the write-off of loans receivable and interest receivable for credit reform loans made after fiscal 1991.
D415	To record the write-off of interest receivable related to Troubled Asset Relief Program.
D416	To record the write-off of interest receivable.
D418	To record the write-off of assets other than investments.
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.
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.
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.
D426	To record an adjustment to loans receivable based on acquired collateral property.
D428	To record an adjustment for actual loss of inventory.
D430	To record an adjustment for actual loss of forfeited property.
D432	To record an adjustment for actual loss of commodities that was disposed but not sold.
D434	To record assets purchased to store environmental waste from past operations at net book value of zero.
D436	To record a refund of offsetting collections, other than advances, that were collected in a prior-year.
D438	To record a refund of trust or special fund receipts that was received in a current year.
D440	To record a nonexchange gain by an entity that owes a debt that was canceled, written off, or has non repayment terms.
D442	To record a nonexchange loss by an entity that is owed a debt that was canceled, written off, or has non repayment terms.
D502	To establish or record an increase to Imprest Funds or U.S. Debit Card Funds.
D503	To record valuation increase in Government Sponsored Enterprise Preferred and/or Common Stock and/or Beneficial Interest Trust at the end of year.
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.
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.

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TRANSACTION CODE	TRANSACTION DESCRIPTION
D507	To record the classification of amounts from clearing accounts to the appropriate Treasury Appropriation Fund Symbol (TAFS).
D508	To record the reclassification of expended balances held back from contractors from accounts payable.
D510	To record the transfer of construction-in-progress to capitalized assets or expenses.
D512	To record the realization that contractor-developed software-in-development is in production.
D514	To record the reclassification of expenses to asset accounts.
D516	To record the raw materials used to produce goods.
D518	To record the revaluation of foreclosed property.
D520	To record completed inventory items.
D522	To record the reclassification of inventory held for sale that meets management's criteria for future sale.
D523	To record the reclassification of damaged, irreparable inventory held for sale.
D524	To record damaged inventory items that need repair.
D526	To record the turn-in of a broken part from operating materials and supplies held for repair.
D528	To record the revaluation of a turned-in broken part from operating materials and supplies held for repair based on estimated repair costs.
D530	To record a repaired broken part that has been returned to stock as a serviceable item.
D532	To record prior-period adjustments for transitions to the allowance method for estimated repair costs not previously recorded.
D534	To record damaged inventory, using the direct method, items that need repair.
D536	To record prior-year adjustments for transitions to the direct method for estimated repair costs not previously recorded.
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.
D540	To record a gain when inventory is revalued at the end of the period, using the latest acquisition method.
D542	To record the classification of operating materials and supplies held for use or future 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.

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Section III

TRANSACTION CODE	TRANSACTION DESCRIPTION
D544	To record the reclassification of operating materials and supplies that meet management's criteria for future use.
D545	To record completed Operating Materials and Supplies items that were in development.
D546	To reclassify excess or reserved assets to assets held for use.
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.
D550	To record a permanent decline in value of stockpile materials that is unusual, infrequent, and material in dollar amount.
D552	To reclassify stockpile materials authorized to be sold.
D554	To record the forfeiture of a seized monetary instrument.
D555	To record a removal of a seized monetary instrument.
D556	To record the conversion to cash for a forfeited monetary instrument.
D558	To record forfeited personal property placed into official use.
D560	To record forfeited personal property placed into official use at the end of the year and not depreciated.
D562	To record forfeited personal property authorized to be distributed/donated to another entity.
D564	To record an adjustment to the net realizable value of commodities.
D566	To record inventory that has been lost and deemed immaterial.
D568	To record inventory that has been lost and deemed material.
D569	To record inventory that has been found and deemed material.
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.
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.
D572	To record a loss from the revaluation of foreign currency at the end of an accounting period.
D573	To record a loss due to foreign exchange rate changes on Exchange Stabilization Fund assets.
D574	To record a gain from the revaluation of foreign currency at the end of an accounting period.
D575	To record a realized gain due to foreign exchange rate changes on Exchange Stabilization
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TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
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.
D579	To record the accumulated unrealized gain or loss on financial stability and foreign currency investments on a monthly basis.
D580	To record the interest accruals on loan guarantee liabilities and the present value of loans.
D581	To reclassify a contingent receivable related to a capital transfer receivable in a General Fund Receipt Account.
D582	To record the reclassification of a reduction of an expense from unfunded to funded due to collection of a refund receivable.
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.
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.
D586	To reclassify tax revenue from accrued to collected.
D588	To record the movement of seized cash from a nonfiduciary deposit fund to a special receipt account upon forfeiture.
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.
D591	To record the monetization of SDR certificates.
D592	To record fair value adjustments (unrealized gain) of Exchange Stabilization Fund investments.
D594	To record fair value (unrealized loss) of Exchange Stabilization Fund investments.
D595	To record allocations on Special Drawing Rights.
D600	To record the reclassification of Exchange Stabilization Fund investment.
D601	To record reclassification of Exchange Stabilization Fund foreign currency rate adjustment.
D602	To record an IMF Quota increase due to a new agreement for Special Drawing Rights.
D603	To record the reclassification of rate adjustment for fixed rate investment with the Bank of International Settlement.
D604	To record the realized gains from the revaluation to US dollar for Special Drawing Rights Holdings.

TRANSACTION

CODE	TRANSACTION DESCRIPTION		
D606	To record the realized loss from the revaluation to US dollar for Special Drawing Rights Holdings.		
D608	To record the realized loss from the revaluation to US dollars for Special Drawing Right allocations.		
D610	To record the realized gain from the revaluation to US dollars for Special Drawing Right allocations.		
D612	To record SDR interest and charges accrual with a net effect of an unrealized gain.		
D614	To record SDR interest and charges accrual with a net effect of an unrealized loss.		
D616	To record the true-up of Special Drawing Rights interest accrual and charges for the quarter.		
D618	To record a gain on prior-year unpaid obligations due to fluctuation of foreign currency exchange rates on a non-monetary transaction, where excess obligations of a prior-year are adjusted downward due to the rate variance at the time of disbursement.		
D622	To record the amount of indefinite appropriation derived from the General Fund of the U.S. Government that is withdrawn due to recoveries of prior-year obligations. Also use to return any unused resources provided to cover upward adjustments.		
D624	To record total resources, including unobligated balances of definite contract authority in non-revolving trust funds, contract authority, mandatory appropriations, and offsetting collections, temporarily unavailable pursuant to obligation limitations on all budgetary resources pursuant to laws specific to the Department of Transportation.		
D626	To record a loss on prior-year unpaid obligations due to fluctuation of foreign currency exchange rates on a non-monetary transaction, where excess obligations of a prior-year are adjusted upward due to the rate variance at the time of disbursement.		
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.		
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.		
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.		
E108	To record the accrued liabilities other than payroll and benefits at the end of the accounting period for unpaid estimated costs incurred.		
E109	To record the actual repair costs to inventory, using the allowance method, that were lower than previously estimated.		
E110	To record an adjustment for under-applied overhead deemed immaterial.		
E112	To record an adjustment for over-applied overhead deemed immaterial.		
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.		

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TRANSACTION CODE	TRANSACTION DESCRIPTION		
E114	To record adjustments for under-applied overhead, and to prorate the difference between the actual and applied (if material.)		
E115	To record the amortization of the discount on non-federal securities in a nonfiduciary deposit fund.		
E116	To record adjustments for over-applied overhead, and to prorate the difference between the actual and applied (if material.)		
E117	To record the amortization of the discount on federal securities that does not affect budgetary resources in a Treasury Appropriation Fund Symbol (TAFS). Also recorded for federal securities held by nonfiduciary deposit funds		
E118	To record amortization of subsidy for loans.		
E119	To record the amortization of the discount on a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Fiscal Service in nonfiduciary deposit fund.		
E120	To record depreciation, amortization, and depletion expense on assets other than investments.		
E121	To record the amortization of the discount on securities, accounted for under the Credit Reform Act, that does not affect budgetary resources.		
E122	To record accrued and compounded interest on the liability of loan guarantees.		
E124	To record in the issuing entity, the amortization of discount on securities held by a nonfiduciary deposit fund.		
E126	To record in the issuing entity, the amortization of premium on securities held by a nonfiduciary deposit fund.		
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.		
E205	To record the amortization of the discount on federal securities or interest receivable in a nonfiduciary deposit fund.		
E402	To record the imputed costs and related imputed financing sources.		
E404	To record the application of overhead expenses to work-in-process.		
E406	To record inventory used for operations.		
E408	To record cost of goods sold.		
E410	To record the estimated repair costs for an item using the allowance method.		
E412	To record actual repair costs using the direct method.		
E414	To capitalize previously expensed repair costs up to the serviceable value of the inventory item using the direct method.		
E416	To record stockpile materials issued for use under the consumption method.		

U.S. Standard General Ledger **Account Transaction Listing**

Section III

TRANSACTION			
CODE	TRANSACTION DESCRIPTION		
E418	To record a lien of real and intangible forfeited property in the allowance account.		
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.		
E504	To record distributed personal property.		
E506	To record a commodity transferred to another federal agency.		
E508	To record the transfer-out of nonbudgetary or non-federal accounts receivable to other federal entities without reimbursement.		
E509	To record the transfer-out of nonbudgetary fund balances to other federal entities without reimbursements.		
E510	To record the transfer-out of inventory items and general property, plant, and equipment to other federal entities without reimbursement.		
E512	To record the transfer-out of investments to other federal entities without reimbursement.		
E514	To record the transfer-out of accounts payable to other federal entities without reimbursement.		
E516	To record a capital transfer receivable in a General Fund Receipt Account.		
E602	To record inventory or operating materials and supplies acquired through exchange of nonmonetary assets.		
E604	To record the transfer-in of nonbudgetary or non-federal accounts receivable from others without reimbursement.		
E606	To record the transfer-in of inventory items and general property, plant, and equipment from others without reimbursement.		
E608	To record the transfer-in of investments from others without reimbursement.		
E610	To record the transfer-in of accounts payable from others without reimbursement.		
F104	To record adjustments for anticipated non-expenditure transfers not realized.		
F106	To record the reductions of resources to match obligations in permanent indefinite funds.		
F107	To record an increase of resources to match obligations in permanent indefinite funds.		
F108	To record a decrease against the indefinite current year appropriation derived from the General Fund of the U.S. Government when a warrant is received. The authority has not expired.		
F109	To record the removal of unfilled customer orders without advance in excess of obligations.		
F110	To record the removal of unfilled customer orders with advance and to return advance in excess of obligations.		

SUPPLEMENT

TRANSACTION CODE	TRANSACTION DESCRIPTION			
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.			
F112	To record adjustments for anticipated resources not realized.			
F113	To record the reduction of unobligated balances for indefinite contract or indefinite borrowing authority at year-end.			
F114	To record adjustments for anticipated reductions not realized.			
F116	To record adjustments for resources realized in excess of those anticipated.			
F118	To record adjustments for reductions to resources in excess of those anticipated.			
F119	To record the amount of appropriation (derived from the General Fund of the U.S Government) or offsetting collections previously sequestered in the unexpired phase but unavailable for obligation in the subsequent fiscal year that must be made available for cancellation.			
F120	To record the cancellation of expired authority and withdraw funds.			
F121	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 SI 1151: Non expenditure Transfer Authorization.			
F122	To record the cancellation of authority not previously expired and to withdraw funds.			
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.			
F124	To record the closing of General Fund Receipt Accounts associated with fund balance a year-end.			
F125	To record the closing of General Fund Receipt Accounts associated with USSGL account 750000 at year-end.			
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.			
F127	To record a decrease against the indefinite prior year appropriation derived from General Fund of the U.S. Government when a warrant is received.			
F128	To record the cancellation of a valid obligation and account payable in the "canceling appropriation."			
F130	To reinstate the valid account payable in the canceled appropriation for financial statement presentation.			

	Account Transaction Listing			
TRANSACTION CODE	TRANSACTION DESCRIPTION			
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.			
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.			
F144	To record the cancellation of a receivable for reimbursable activity.			
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.			
F147	To reclassify the portion of unobligated available balances to unobligated unavailable in a no-year Treasury account where the amount is no longer available for obligation since the purposes for which the appropriation was enacted has been carried out.			
F148	To record the reduction of an appropriation with offsetting collections. This transaction is accomplished with a negative appropriation warrant request submitted to Treasury.			
F301	To reclassify the balance of partially canceled authority to memorandum accounts.			
F302	To record the consolidation of actual net-funded resources and reductions for withdrawn funds.			
F304	To record the closing of fiscal-year contract authority.			
F305	To record the closing of appropriations to liquidate contract authority - transferred.			
F306	To record the closing of fiscal-year borrowing authority.			
F308	To record the closing of unobligated balances in programs subject to apportionment to unapportioned authority for unexpired multi-year and no-year funds.			
F310	To record the closing of unobligated balances in programs exempt from apportionment to unapportioned authority for unexpired multi-year and no-year funds.			
F312	To record the closing of unobligated balances to expiring authority.			
F314	To record the closing of paid delivered orders to total actual resources.			
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.			
F317	To record closing of unobligated balances of appropriations derived from special or trust fund receipts as temporarily precluded from obligation.			
F318	To record the closing of authority from offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation.			
F320	To record the closing of upward adjustments to delivered orders - obligations, paid.			

TRANSACTION CODE	TRANSACTION DESCRIPTION		
F322	To record the closing of downward adjustments to delivered orders - obligations, paid.		
F324	To record the closing of upward adjustments and transfers to delivered orders - obligations, unpaid.		
F325	To record the closing of downward adjustments and transfers to delivered orders - obligations, unpaid.		
F326	To record the closing of upward adjustments and transfers to undelivered orders - obligations prepaid and advanced.		
F328	To record the closing of downward adjustments and transfers to undelivered orders - obligations prepaid and advanced.		
F330	To record the closing of upward adjustments and transfers to undelivered orders - obligations, unpaid.		
F332	To record the closing of downward adjustments and transfers to undelivered orders - obligations, unpaid.		
F334	To record the closing of adjustments for changes in prior-year allocations of budgetary resources to the appropriate status account.		
F336	To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.		
F338	To record the closing of gains and miscellaneous items into cumulative results o operations.		
F340	To record the closing of losses and miscellaneous items into cumulative results of operations.		
F342	To record closing of fiscal-year activity to unexpended appropriations.		
F344	To record the closing of used authority of guaranteed loan level upon completion of guaranteed loan programs.		
F346	To record the closing of apportioned authority of guaranteed loan level into unused authority.		
F348	To record the closing of guaranteed loans new disbursements by lenders into the cumulative disbursements.		
F350	To record the closing of guaranteed loans new collections by lenders into the cumulative disbursements.		
F352	To record the closing of all unused guaranteed loan authority no longer available for use.		
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.		

TRANSACTION CODE	TRANSACTION DESCRIPTION			
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.			
F358	To record the closing of special and trust fund refunds and recoveries temporarily unavailable into receipts and appropriations temporarily precluded from obligation.			
F359	To record the closing of special and trust fund refunds and recoveries temporarily unavailable into receipts unavailable for obligation upon collection.			
F360	To reclassify a temporary reduction/cancellation at year-end.			
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.			
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.			
F366	To reclassify a reduction recorded in an agency special or trust expenditure Treasury Appropriation Fund Symbol (TAFS), where the corresponding TAFS is invested.			
F368	To reclassify a reduction recorded in a specific invested Treasury Appropriation Fund Symbol (TAFS).			
F369	To reclassify cancellations of appropriated amounts receivable from invested trust or special funds into the appropriate USSGL account.			
F370	To record the closing of memorandum accounts for purchases.			
F372	To record the closing of transferred expired authority to appropriation trust fund expenditure transfers-receivable.			
F374	To record the closing of USSGL account 408100 back to the original budgetary resource receivable.			
F376	To record the closing of USSGL account 408200 back to the original budgetary resource receivable.			
F378	To record the closing of USSGL account 408300 back to the original budgetary resource receivable.			
F380	To record the closing of USSGL account 423000 back to the original budgetary resource receivable.			
F382	To record the closing of USSGL account 423100 back to the original budgetary resource receivable.			
F384	To record the closing of USSGL account 423200 back to the original budgetary resource receivable.			
F386	To record the closing of USSGL account 423300 back to the original budgetary resource receivable.			

Section III

SUPPLEMENT

TRANSACTION CODE	TRANSACTION DESCRIPTION			
F388	To record the closing of USSGL account 423400 back to the original budgetary resource receivable.			
F390	To record the closing of canceled authority for partial cancellations.			
F391	To close temporary sequester returned for cancellation.			
F392	To record the closing of appropriations to liquidate contract authority - allocation account in the allocation Treasury Appropriation Fund Symbol.			
F393	To record the closing of appropriations to liquidate contract authority - allocation account in the parent Treasury Appropriation Fund Symbol.			
F396	To close Obligation Limitation - Temporary - Prior-Year and Current-Year Budget Authority.			
G102	To record guaranteed loan level submitted on the SF 132: Apportionment and Reapportionment Schedule, for the Office of Management and Budget approval.			
G104	To record initial receipt of the guaranteed loan level as shown on an approved apportionment schedule, SF 132: Apportionment and Reapportionment Schedule.			
G106	To record the binding contracts entered into by private lenders.			
G108	To record the disbursement of a loan.			
G110	To record principal reduction due to repayment, default, or adjustment.			
G120	To record activity for current-year purchases of property, plant, and equipment.			
G122	To record activity for current-year purchases of inventory and related property.			
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.)			
H100	To record equity contributions to increase fiduciary net assets.			
H200	To record equity withdrawals or distributions of fiduciary net assets.			
Н300	To record the closing of fiduciary outflows and miscellaneous items into fiduciary net assets.			
H301	To record the closing of fiduciary inflows and miscellaneous items into fiduciary net assets.			
H310	To close equity contributions to fiduciary net assets.			
H312	To close equity withdrawals or disbursements to fiduciary net assets.			
H400	To record warrant for Quota increase in the International Monetary Fund assets.			
H402	To record the present value payment in the International Monetary Fund.			
H406	To record a Maintenance of Value Adjustment (increase), International Monetary Fund.			

TRANSACTION CODE	TRANSACTION DESCRIPTION			
H410	To record an increase of the Letter of Credit for the International Monetary Fund.			
H412	To record a decrease to the Letter of Credit that is moved to FRBNY Number 1 account.			
H420	To record the transfer-out of unobligated unexpired authority for the International Monetary Fund.			
H422	To record the transfer-in of unobligated unexpired authority for the International Monetary Fund.			
H424	To record a decrease for the maintenance of value adjustment and transfer the excess.			
Н426	To record the transfer-in of the excess funds due to the maintenance of value decrease adjustment.			
H428	To record the return to the excess funds due to the maintenance of value decrease adjustment as a partial cancellation.			
H430	To record payment vouchers.			
H432	To record a decrease to the Reserve Position.			
H434	To record a decrease in Currency.			
Н436	To record a decrease in the Quota due to CVA.			
H438	To record a gain in the Quota.			
H440	To record a loss in the Quota.			
H442	To record the issuance of a new loan to International Monetary Fund.			
H444	To record the repayment on the loan.			
H446	To record in the FX rate change for loans (decrease in allowance/gain.)			
H448	To record warrant for FX rate change.			
H449	To record in the FX rate change for loans (increase in allowance/loss.)			
H450	To record the Letter of Credit for Maintenance of Value due to International Monetary Fund.			
H480	To record the consolidation of actual net-funded resources and reductions for withdrawn funds.			

U.S. Standard General Ledger Account Transactions

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 412000 Anticipated Indefinite Appropriations

Credit 445000 Unapportioned Authority

Credit 462000 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

A104 To record the enactment of appropriations.

Comment: If appropriations were anticipated, credit USSGL account 412000. For anticipated

appropriations, see USSGL TC-A102. Use USSGL account 462000 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 U.S. Government via Treasury Appropriation Warrant.

Budgetary Entry

Debit	411100	Debt Liquidation Appropriations
Debit	411200	Liquidation of Deficiency - Appropriations
Debit	411500	Loan Subsidy Appropriation
Debit	411600	Debt Forgiveness Appropriation
Debit	411700	Loan Administrative Expense Appropriation
Debit	411800	Reestimated Loan Subsidy Appropriation
Debit	411900	Other Appropriations Realized
Credit	412000	Anticipated Indefinite Appropriations
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 101000 Fund Balance With Treasury

Credit 310100 Unexpended Appropriations - Appropriations Received

A105 To provide budgetary resources to cover an upward adjustment of a prior-year obligation pursuant to a prior year appropriation act.

Budgetary Entry

<i>-</i>	•	
Debit	411910	Indefinite Appropriation - Upward Adjustments
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment
Credit	465000	Allotments - Expired Authority

Proprietary Entry

Debit 101000 Fund Balance With Treasury

Credit 310600 Unexpended Appropriations - Adjustments

U.S. Standard General Ledger Account Transactions

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. If the reduction is classified as a sequester amount, record only if the

Office of Management and Budget has determined that the amount becomes

available for obligation in the subsequent fiscal year.

Reference: USSGL implementation guidance; Temporary Reduction

Budgetary Entry

Debit	438400	Temporary Reduction/Cancellation Returned by Appropriation
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	445000	Unapportioned Authority
Credit	462000	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	415000	Reappropriations - Transfers-In
Credit	445000	Unapportioned Authority

Credit 462000 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 101000 Fund Balance With Treasury

Credit 310100 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 U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series.

Budgetary Entry

Debit	•	465000	Allotments - Expired Authority
Credit		439000	Reappropriations - Transfers-Out

Proprietary Entry

Debit 310600 Unexpended Appropriations - Adjustments

Credit 101000 Fund Balance With Treasury

U.S. Standard General Ledger Account Transactions

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 421500 Anticipated Expenditure Transfers from Trust Funds

Credit 445000 Unapportioned Authority

Credit 462000 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 445000 Unapportioned Authority Credit 451000 Apportionments

Proprietary Entry

None

A118 To record anticipated resources apportioned but not available for obligation until they are realized for anticipated resources in programs subject to apportionment.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

Debit 445000 Unapportioned Authority

Credit 459000 Apportionments - Anticipated Resources - Programs Subject to

Apportionment

Proprietary Entry

None

A119 To record anticipated resources in programs exempt from apportionment.

Comment: USSGL account 469000 is used as a funds control mechanism.

Budgetary Entry

Debit 462000 Unobligated Funds Exempt From Apportionment

Credit 469000 Anticipated Resources - Programs Exempt From Apportionment

Proprietary Entry

None

A120 To record the allotment of authority.

Budgetary Entry

Debit 451000 Apportionments

Credit 461000 Allotments - Realized Resources

Proprietary Entry

U.S. Standard General Ledger Account Transactions

A122 To record the realization of previously anticipated and apportioned authority for programs subject to apportionment.

Comment: USSGL transactions that reference this transaction: A186, A212, A220, A706,

A708, B126, C106, C109, C114, C116, C124, C130, C132, C136, C148, C152, C154, C182, C412, C416, C602, C606, C612, C614, C616, C618, C626, C640, C646, C648, C650, D108, D110, D120, D134, and D618. USSGL transactions that

reference a reversal of this transaction: A712, C604, C608, and C620.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

Debit 459000 Apportionments - Anticipated Resources - Programs Subject to

Apportionment

Credit 451000 Apportionments

Credit 461000 Allotments - Realized Resources

Proprietary Entry

None

A123 To record the realization of previously anticipated authority for programs exempt from apportionment.

Comment: USSGL transactions that reference this transaction: A186, A212, A220, A706,

B126, C106, C109, C116, C124, C130, C132, C136, C148, C152, C154, C182, C412, C416, C602, C606, C612, C614, C616, C618, C626, C640, C646, C648, D108, D110, D120, D134, and D618. USSGL transactions that reference a reversal

for this transaction: A712, C604, C608, and C620.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

Debit 469000 Anticipated Resources - Programs Exempt From Apportionment

Credit 462000 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

To withdraw recoveries of prior-year obligations and/or non-expenditure transfers derived from special or non-revolving trust fund receipts (made available from previously precluded amounts). This account should be used in Treasury accounts that have/had outstanding balances in USSGL account 439700.

Comment: The balance in USSGL account 439701 should be reflected as part of the end-of

year balance on Schedule N: Special and Trust Fund Receipts Schedule 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 year-end as a

preclosing adjusting entry.

Budgetary Entry

Debit 445000 Unapportioned Authority

Debit 462000 Unobligated Funds Exempt From Apportionment

Credit 439701 Appropriations Temporarily Precluded From Obligation - Prior-

Year

Proprietary Entry

U.S. Standard General Ledger Account Transactions

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 445000 Unapportioned Authority

Credit 411900 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 445000 Unapportioned Authority

Credit 443000 Unapportioned Authority - OMB Deferral

Proprietary Entry

None

A127 To record budget authority (derived from special or trust fund receipts or the General Fund of the U.S. Government) temporarily precluded from obligation in a special or trust non-revolving fund expenditure account.

Comment: The balance in USSGL accounts 439700 and 439800 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 year-end as a

preclosing adjusting entry.

Reference: USSGL implementation guidance; Authority Temporarily Precluded From

Obligation

Budgetary Entry

Debit 445000 Unapportioned Authority

Debit 462000 Unobligated Funds Exempt From Apportionment

Credit 439700 Appropriations (special or trust), Borrowing Authority and Contract

Authority Temporarily Precluded From Obligation - Current-Year

Balances

Credit 439730 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 445000 Unapportioned Authority

Debit 462000 Unobligated Funds Exempt From Apportionment

Credit 439500 Authority Unavailable for Obligation Pursuant to Public Law -

Temporary - Current-Year Authority

Proprietary Entry

U.S. Standard General Ledger Account Transactions

A129 To record spending authority from offsetting collections temporarily precluded from obligation.

Comment: The balance in USSGL accounts 439700, 439730, and 439800 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

year-end as a preclosing adjusting entry.

Reference: USSGL implementation guidance; Authority Temporarily Precluded From

Obligation

Budgetary Entry

Debit 445000 Unapportioned Authority

Debit 462000 Unobligated Funds Exempt From Apportionment

Credit 439800 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 year-end.

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 year-end.

Reference: USSGL implementation guidance; Trust or Special Fund Guidance on Refunds of

Prior-Year Obligations

Budgetary Entry

Debit 445000 Unapportioned Authority

Debit 462000 Unobligated Funds Exempt From Apportionment

Credit 439600 Special and Trust Fund Refunds and Recoveries Temporarily

Unavailable - Receipts Unavailable for Obligation Upon Collection

Proprietary Entry

U.S. Standard General Ledger Account Transactions

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 439200, use Authority Type Code attribute "B" to record reductions of borrowing authority or Authority Type Code attribute "C" to record reductions to contract authority. There is no effect on USSGL account 101000, Fund Balance With Treasury, when borrowing authority or contract authority is reduced.

Reference: USSGL implementation guidance; Permanent Reductions

Budgetary Entry

Debit 445000 Unapportioned Authority

Debit 462000 Unobligated Funds Exempt From Apportionment
Credit 439200 Permanent Reduction - New Budget Authority
Credit 439300 Permanent Reduction - Prior-Year Balances

Proprietary Entry

None

A132 To record a permanent reduction of unexpended appropriations.

Comment: Credit USSGL account 299100 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 U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000

series.

Reference: USSGL implementation guidance; Permanent Reductions

Budgetary Entry

Debit 445000 Unapportioned Authority
Debit 462000 Unobligated Funds Exempt From Apportionment
Credit 439200 Permanent Reduction - New Budget Authority

Credit 439300 Permanent Reduction - Prior-Year Balances

Proprietary Entry

Debit 310600 Unexpended Appropriations - Adjustments

Credit 101000 Fund Balance With Treasury
Credit 299100 Other Liabilities - Reductions

U.S. Standard General Ledger Account Transactions

A133 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.

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 445000 Unapportioned Authority
Debit 462000 Unobligated Funds Exempt From Apportionment
Credit 439200 Permanent Reduction - New Budget Authority
Credit 439300 Permanent Reduction - Prior-Year Balances

Proprietary Entry

Debit 574500 Appropriated Dedicated Collections Transferred Out

Credit 101000 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, Nonexpenditure Transfer, coded as a capital transfer. Credit USSGL account 299100 if withdrawal of funds does not occur

simultaneously.

Reference: USSGL implementation guidance; Permanent Reductions - Unavailable Receipt

Accounts

Budgetary Entry

Debit 445000 Unapportioned Authority
Debit 462000 Unobligated Funds Exempt From Apportionment
Credit 439200 Permanent Reduction - New Budget Authority
Credit 439300 Permanent Reduction - Prior-Year Balances

Proprietary Entry

Debit 576500 Non-Expenditure Financing Sources - Transfers-Out - Other

Credit 101000 Fund Balance With Treasury
Credit 299100 Other Liabilities - Reductions

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

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 416600 was

> previously established. Also post USSGL TC-518 to adjust the receivable if USSGL account 412600 was previously established. When reducing spending authority from offsetting collections, include Authority Type Code 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	445000	Unapportioned Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	438200	Temporary Reduction - New Budget Authority
Credit	438300	Temporary Reduction - Prior-Year Balances

Proprietary Entry

None

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

Comment:

Credit USSGL account 299100 if fund withdrawal does not occur simultaneously. Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL

accounts in the 310000 series.

Budgetary Entry

Debit	442000	Unapportioned Authority - Pending Rescission
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	439200	Permanent Reduction - New Budget Authority
Credit	439300	Permanent Reduction - Prior-Year Balances

Proprietary Entry

Debit	310600	Unexpended Appropriations - Adjustments
Credit	101000	Fund Balance With Treasury
Credit	299100	Other Liabilities - Reductions

A137 To record unobligated balances withheld from availability pending congressional action or Presidential rescission proposal.

Reverse this transaction when there is a release of authority previously unavailable pending rescissions.

Budgetary Entry

Debit	445000	Unapportioned Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	442000	Unapportioned Authority - Pending Rescission

Proprietary Entry

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

To record estimated recoveries of prior-year unpaid obligations.

Budgetary Entry

Debit 431000 Anticipated Recoveries of Prior-Year Obligations

Credit 445000 Unapportioned Authority

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 year-end.

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 year-end.

Reference: USSGL implementation guidance; Trust or Special Fund Guidance on Refunds of

Prior-Year Obligations

Budgetary Entry

Debit 445000 **Unapportioned Authority**

Debit 462000 Unobligated Funds Exempt From Apportionment

439900 Special and Trust Fund Refunds and Recoveries Temporarily Credit

Unavailable - Receipts and Appropriations Temporarily 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 outlayed 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

406000 Debit Anticipated Collections From Non-Federal Sources Debit 407000 Anticipated Collections From Federal Sources 431000 Anticipated Recoveries of Prior-Year Obligations Debit

Credit 445000 **Unapportioned Authority**

Proprietary Entry

Part 1

SUPPLEMENT Section III

U.S. Standard General Ledger Account Transactions

A141 To record the withdrawal of funds for 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. For

temporary reductions, see USSGL TC-A189. 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 299100 Other Liabilities - Reductions Credit 101000 Fund Balance With Treasury

A142 To record anticipated non-expenditure 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 445000 Unapportioned Authority

Credit 404700 Anticipated Transfers to the General Fund of the U.S. Government -

Current-Year Authority

Credit 404800 Anticipated Transfers to the General Fund of the U.S. Government -

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 non-expenditure transfers without a

proprietary transaction. Reverse USSGL TC-B425 if a contingent liability was

previously recorded.

Budgetary Entry

Debit 445000 Unapportioned Authority

Credit 404700 Anticipated Transfers to the General Fund of the U.S. Government -

Current-Year Authority

Credit 404800 Anticipated Transfers to the General Fund of the U.S. Government -

Prior-Year Balances

Proprietary Entry

Debit 576600 Non-Expenditure Financing Sources - Transfers-Out - Capital

Transfers

Credit 297000 Liability for Capital Transfers

U.S. Standard General Ledger Account Transactions

A144 To record unexpended appropriations (derived by non-expenditure transfer) permanently reduced by legislative action in General Fund Treasury Appropriation Fund Symbols (TAFS.)

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. This transaction applies to a permanent reduction. Fund balance must be returned to a miscellaneous receipt account designated by OMB on an SF 1151, Non-expenditure Transfer, coded as a capital transfer. Credit USSGL account 299100 if withdrawal of funds does not occur simultaneously. Note: To return fund

balance to the miscellaneous receipt account, also post USSGL TC A147.

Budgetary Entry

Debit 445000 Unapportioned Authority

Credit 439300 Permanent Reduction - Prior-Year Balances

Proprietary Entry

Debit 576600 Non-Expenditure Financing Sources - Transfers-Out - Capital

Transfers

Credit 101000 Fund Balance With Treasury

A145 To record offsetting collections permanently reduced and canceled by legislative action in revolving 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. Fund balance must be returned to a miscellaneous receipt account designated by OMB on an SF 1151, Nonexpenditure Transfer, coded as a capital transfer. Credit USSGL account

299100 if withdrawal of funds does not occur simultaneously.

Reference: USSGL implementation guidance; Permanent Reductions - Unavailable Receipt

Accounts

Budgetary Entry

Debit 445000 Unapportioned Authority
Debit 462000 Unobligated Funds Exempt From Apportionment
Credit 439200 Permanent Reduction - New Budget Authority
Credit 439300 Permanent Reduction - Prior-Year Balances

Proprietary Entry

Debit 576500 Non-Expenditure Financing Sources - Transfers-Out - Other

Credit 101000 Fund Balance With Treasury Credit 299100 Other Liabilities - Reductions

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-B234.

Reference: USSGL implementation guidance; Credit Reform Case Study

Budgetary Entry

Debit 480100 Undelivered Orders - Obligations, Unpaid Credit 490200 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 610000 Operating Expenses/Program Costs Credit 101000 Fund Balance With Treasury

U.S. Standard General Ledger Account Transactions

A147 To record in a miscellaneous receipt Treasury Appropriations Fund Symbol (TAFS), an amount (derived by non-expenditure transfer) that was permanently reduced in an associated General Fund TAFS.

Comment: Also post USSGL TC A144 in the related General Fund TAFS. To record the year

end sweep of a General Fund Receipt Account, see USSGL TC C142 or C147.

Budgetary Entry

None

Proprietary Entry

Debit 101000 Fund Balance With Treasury

Credit 575600 Non-Expenditure Financing Sources - Transfers-In - Capital

Transfers

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 445000 Unapportioned Authority
Debit 461000 Allotments - Realized Resources

Debit 462000 Unobligated Funds Exempt From Apportionment

Credit 414300 Current-Year Decreases to Indefinite Borrowing Authority

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 414100 Current-Year Indefinite Borrowing Authority
Debit 414120 Current-Year Definite Borrowing Authority

Credit 445000 Unapportioned Authority

Credit 462000 Unobligated Funds Exempt From Apportionment

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 411900 Other Appropriations Realized

Credit 414000 Substitution of Borrowing Authority

Proprietary Entry

Debit 101000 Fund Balance With Treasury

Credit 310100 Unexpended Appropriations - Appropriations Received

U.S. Standard General Ledger Account Transactions

A156 To record the drawing of cash to fund borrowing authority from the Bureau of the Fiscal Service 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	414800	Resources Realized From Borrowing Authority
Credit	414500	Borrowing Authority Converted to Cash

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	251000	Principal Payable to the Bureau of the Fiscal Service
Credit	251100	Capitalized Loan Interest Payable - Non-Credit Reform
Credit	252000	Principal Payable to the Federal Financing Bank

A157 To record a non-expenditure 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 415300, 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 417000 Transfers - Current-Year Authority

Credit 415400 Appropriation to Liquidate Contract Authority - Non-Allocation -

Transferred

Proprietary Entry

Debit 101000 Fund Balance With Treasury

Credit 133000 Receivable for Transfers of Currently Invested Balances

A158 To record actual reductions to indefinite 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 404400 Anticipated Reductions to Borrowing Authority

Credit 414300 Current-Year Decreases to Indefinite Borrowing Authority

Proprietary Entry

U.S. Standard General Ledger Account Transactions

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 404400 Anticipated Reductions to Borrowing Authority

Credit 414000 Substitution of Borrowing Authority

Proprietary Entry

None

A160 To record a non-expenditure 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 415300, 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 415400 Appropriation to Liquidate Contract Authority - Non-Allocation -

Transferred

Credit 417000 Transfers - Current-Year Authority

Proprietary Entry

Debit 215000 Payable for Transfers of Currently Invested Balances

Credit 101000 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 415300 Transfers of Contract Authority - Non-Allocation

Credit 445000 Unapportioned Authority

Proprietary Entry

Debit 133000 Receivable for Transfers of Currently Invested Balances
Credit 575500 Non-Expenditure Financing Sources - Transfers-In - Other

U.S. Standard General Ledger Account Transactions

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 451000 Apportionments

Debit 461000 Allotments - Realized Resources

Credit 415300 Transfers of Contract Authority - Non-Allocation

Proprietary Entry

Debit 576500 Non-Expenditure Financing Sources - Transfers-Out - Other Credit 215000 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 445000 Unapportioned Authority

Debit 462000 Unobligated Funds Exempt From Apportionment Credit 404400 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 451000 Apportionments

Debit 461000 Allotments - Realized Resources

Credit 415300 Transfers of Contract Authority - Non-Allocation

Proprietary Entry

Debit 576500 Non-Expenditure Financing Sources - Transfers-Out - Other Credit 133000 Receivable for Transfers of Currently Invested Balances

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

Budgetary Entry

Debit 413100 Current-Year Indefinite Contract Authority
Debit 413120 Current-Year Definite Contract Authority

Credit 445000 Unapportioned Authority

Credit 462000 Unobligated Funds Exempt From Apportionment

Proprietary Entry

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SUPPLEMENT Section III

U.S. Standard General Ledger Account Transactions

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.

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 415300 Transfers of Contract Authority - Non-Allocation

Credit 445000 Unapportioned Authority

Proprietary Entry

Debit 215000 Payable for Transfers of Currently Invested Balances

Credit 575500 Non-Expenditure Financing Sources - Transfers-In - Other

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 U.S. Government and/or transfers of unexpended appropriations may

record USSGL accounts in the 310000 series.

Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry

Debit 413500 Contract Authority Liquidated

Credit 413000 Appropriation to Liquidate Contract Authority Withdrawn

Proprietary Entry

Debit 310600 Unexpended Appropriations - Adjustments

Credit 101000 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 413800 Appropriation to Liquidate Contract Authority

Credit 413500 Contract Authority Liquidated

Proprietary Entry

Debit 101000 Fund Balance With Treasury

Credit 310100 Unexpended Appropriations - Appropriations Received

U.S. Standard General Ledger Account Transactions

A171 To record an appropriation to liquidate contract authority that is supported by a non-expenditure 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 413800 Appropriation to Liquidate Contract Authority

Credit 413500 Contract Authority Liquidated

Proprietary Entry

Debit 101000 Fund Balance With Treasury

Credit 575500 Non-Expenditure 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 403400 Anticipated Adjustments to Contract Authority
Credit 413300 Decreases to Indefinite Contract Authority

Proprietary Entry

None

A173 To record an appropriation to liquidate contract authority that is not yet supported by a non-expenditure 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 412600 Amounts Appropriated From Specific Invested TAFS - Receivable

Credit 413600 Contract Authority To Be Liquidated by Trust Funds

Proprietary Entry

Debit 133000 Receivable for Transfers of Currently Invested Balances
Credit 575500 Non-Expenditure 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

year-end preclosing USSGL TC-F113.

Budgetary Entry

Debit 445000 Unapportioned Authority

Debit 462000 Unobligated Funds Exempt From Apportionment Credit 413300 Decreases to Indefinite Contract Authority

Proprietary Entry

U.S. Standard General Ledger Account Transactions

A175 To record a non-expenditure 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 non-expenditure transfer of funds.

Reference: USSGL implementation guidance; Trust Fund Accounting Guide: Appropriations

To Liquidate Contract Authority - Funded by Nonexpenditure Transfers

Budgetary Entry

Debit	413600	Contract Authority To Be Liquidated by Trust Funds
Debit	413800	Appropriation to Liquidate Contract Authority
Credit	412600	Amounts Appropriated From Specific Invested TAFS - Receivable
Credit	413500	Contract Authority Liquidated

Proprietary Entry

Debit 101000 Fund Balance With Treasury

Credit 133000 Receivable for Transfers of Currently Invested Balances

A177 To record the transfer-in of contract authority from a parent account to a recipient account based upon an approved letter. The non-expenditure allocation transfer of funds has not yet been accomplished.

Reference: USSGL implementation guidance; Trust Fund Accounting Guide; Transfers of

Contract Authority

Budgetary Entry

Debit	413/00	Transfers of Contract Authority - Affocation
Credit	451000	Apportionments
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	133000	Receivable for Transfers of Currently Invested Balances
Credit	575500	Non-Expenditure 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 445000 Unapportioned Authority

Debit 462000 Unobligated Funds Exempt From Apportionment Credit 403400 Anticipated Adjustments to Contract Authority

Proprietary Entry

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SUPPLEMENT Section III

U.S. Standard General Ledger Account Transactions

A179 To record the transfer-out of contract authority from a parent account to a recipient account based upon an approved letter. The non-expenditure allocation transfer of funds has not yet been accomplished.

Reference: USSGL implementation guidance; Trust Fund Accounting Guide; Transfers of

Contract Authority

Budgetary Entry

Debit 451000 Apportionments

Debit 462000 Unobligated Funds Exempt From Apportionment Credit 413700 Transfers of Contract Authority - Allocation

Proprietary Entry

Debit 576500 Non-Expenditure Financing Sources - Transfers-Out - Other Credit 215000 Payable for Transfers of Currently Invested Balances

A180 To record a non-expenditure 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 415500 Appropriation to Liquidate Contract Authority - Allocation -

Transferred

Credit 417500 Allocation Transfers of Current-Year Authority for Non-Invested

Accounts

Proprietary Entry

Debit 215000 Payable for Transfers of Currently Invested Balances

Credit 101000 Fund Balance With Treasury

A181 To record a non-expenditure 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 417500 Allocation Transfers of Current-Year Authority for Non-Invested

Accounts

Credit 415500 Appropriation to Liquidate Contract Authority - Allocation -

Transferred

Proprietary Entry

Debit 101000 Fund Balance With Treasury

Credit 133000 Receivable for Transfers of Currently Invested Balances

Part 1

SUPPLEMENT Section III

U.S. Standard General Ledger Account Transactions

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

Reference: USSGL implementation guidance; Unavailable Special Fund Receipt Account

Transfers

Budgetary Entry

None

Proprietary Entry

Debit 574500 Appropriated Dedicated Collections Transferred Out

Credit 101000 Fund Balance With Treasury

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

expenditure account.

Comment: Post USSGL accounts 139000 and 573500 while under a continuing resolution or

waiting for a warrant.

Reference: USSGL implementation guidance; Unavailable Special Fund Receipt Account

Transfers

Budgetary Entry

Debit 411300 Appropriated Receipts Derived From Unavailable Trust or Special

Fund Receipts

Credit 445000 Unapportioned Authority

Proprietary Entry

Debit 101000 Fund Balance With Treasury

Debit 139000 Appropriated Dedicated Collections Receivable

Credit 573500 Appropriated Dedicated Collections to be Transferred In
Credit 574000 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 101000 Fund Balance With Treasury

Credit 574000 Appropriated Dedicated Collections Transferred In

U.S. Standard General Ledger Account Transactions

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

Comment: 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

Duugctary	Linu	
Debit	411400	Appropriated Receipts Derived From Available Trust or Special Fund
		Receipts
Credit	412000	Anticipated Indefinite Appropriations
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment
Proprietar	y Entry	
Debit	101000	Fund Balance With Treasury
Credit	520000	Revenue From Services Provided
Credit	531000	Interest Revenue - Other
Credit	531100	Interest Revenue - Investments
Credit	531200	Interest Revenue - Loans Receivable/Uninvested Funds
Credit	532000	Penalties and Fines Revenue
Credit	532500	Administrative Fees Revenue
Credit	540000	Funded Benefit Program Revenue
Credit	560000	Donated Revenue - Financial Resources
Credit	564000	Forfeiture Revenue - Cash and Cash Equivalents
Credit	565000	Forfeiture Revenue - Forfeitures of Property
Credit	580000	Tax Revenue Collected - Not Otherwise Classified
Credit	590000	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	413200	Substitution of Contract Authority
Credit	413500	Contract Authority Liquidated

Proprietary Entry

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

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 439400 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. See TCs

C454 and C458 for daily inflation or deflation of Treasury Inflation Protected

Securities.

USSGL implementation guidance; Receipts Not Available for Obligation Upon Reference:

Collection

Budgetary Entry

411400 Debit Appropriated Receipts Derived From Available Trust or Special Fund

Receipts

Credit 439400 Receipts Unavailable for Obligation Upon Collection

Proprietary Entry		
Debit	101000	Fund Balance With Treasury
Credit	520000	Revenue From Services Provided
Credit	531000	Interest Revenue - Other
Credit	531100	Interest Revenue - Investments
Credit	531200	Interest Revenue - Loans Receivable/Uninvested Funds
Credit	532000	Penalties and Fines Revenue
Credit	532500	Administrative Fees Revenue
Credit	560000	Donated Revenue - Financial Resources
Credit	580000	Tax Revenue Collected - Not Otherwise Classified
Credit	580100	Tax Revenue Collected - Individual
Credit	580200	Tax Revenue Collected - Corporate
Credit	580300	Tax Revenue Collected - Unemployment
Credit	580400	Tax Revenue Collected - Excise
Credit	580500	Tax Revenue Collected - Estate and Gift
Credit	580600	Tax Revenue Collected - Customs
Credit	590000	Other Revenue

U.S. Standard General Ledger Account Transactions

A189 To record a temporary reduction of new budgetary resources 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 receipt account. Credit USSGL account 299100 if fund withdrawal does not occur simultaneously. For withdrawal of funds, see

USSGL TC A141.

Budgetary Entry

Debit	445000	Unapportioned Authority	
Debit	461000	Allotments - Realized Resources	
Debit	462000	Unobligated Funds Exempt From Apportionment	
Credit	438700	Temporary Reduction of Appropriation From Unavailable Receipts,	
		New Budget Authority	
Credit	438800	Temporary Reduction of Appropriation From Unavailable Receipts,	
		Prior-Year Balances	

Proprietary Entry

Debit	574500	Appropriated Dedicated Collections Transferred Out
Credit	101000	Fund Balance With Treasury
Credit	299100	Other Liabilities - Reductions

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 439400 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	439400	Receipts Unavailable for Obligation Upon Collection
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

A191 To record authority made available from offsetting collections derived from previously accrued daily inflation Treasury Inflation Protected Securities to revolving funds previously precluded from obligation.

Budgetary Entry

Debit	439402	Daily Inflation/Deflation Compensation Adjustment - Previously Unavailable
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

U.S. Standard General Ledger Account Transactions

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 415700 Authority Made Available From Appropriations (special or trust),

Borrowing Authority and Contract Authority Previously Precluded

From Obligation

Debit 415730 Authority Made Available From Appropriations Previously Precluded

From Obligation

Credit 445000 Unapportioned Authority

Credit 462000 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

A193 To record authority made available from offsetting collections derived from previously accrued daily deflation Treasury Inflation Protected Securities to revolving funds previously precluded from obligation.

Budgetary Entry

Debit 445000 Unapportioned Authority

Debit 462000 Unobligated Funds Exempt From Apportionment

Credit 439402 Daily Inflation/Deflation Compensation Adjustment - Previously

Unavailable

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 415800 Authority Made Available From Offsetting Collection Balances

Previously Precluded From Obligation

Credit 445000 Unapportioned Authority

Credit 462000 Unobligated Funds Exempt From Apportionment

Proprietary Entry

U.S. Standard General Ledger Account Transactions

A195 To record the collection of revenue for non-revolving trust and special funds that were previously accrued.

Comment: See USSGL TC C422 or TC C418 for accrual entry, and USSGL TC A186 (if not

accrued.) See TCs C454 and C458 for daily inflation or deflation of Treasury

Inflation Protected Securities.

Budgetary Entry			
Debit	411400	Appropriated Receipts Derived From Available Trust or Special Fund	
		Receipts	
Credit	439400	Receipts Unavailable for Obligation Upon Collection	
Credit	445000	Unapportioned Authority	
Credit	462000	Unobligated Funds Exempt From Apportionment	
Proprietar	y Entry		
Debit	101000	Fund Balance With Treasury	
Credit	131000	Accounts Receivable	
Credit	132000	Funded Employment Benefit Contributions Receivable	
Credit	134000	Interest Receivable - Not Otherwise Classified	
Credit	134100	Interest Receivable - Loans	
Credit	134200	Interest Receivable - Investments	
Credit	134300	Interest Receivable - Taxes	
Credit	136000	Penalties and Fines Receivable - Not Otherwise Classified	
Credit	136100	Penalties and Fines Receivable - Loans	
Credit	136300	Penalties and Fines Receivable - Taxes	
Credit	137000	Administrative Fees Receivable - Not Otherwise Classified	
Credit	137100	Administrative Fees Receivable - Loans	
Credit	137300	Administrative Fees Receivable - Taxes	
Credit	137400	Criminal Restitution Receivable	

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

411100	Debt Liquidation Appropriations
411200	Liquidation of Deficiency - Appropriations
411500	Loan Subsidy Appropriation
411600	Debt Forgiveness Appropriation
411700	Loan Administrative Expense Appropriation
411900	Other Appropriations Realized
412000	Anticipated Indefinite Appropriations
445000	Unapportioned Authority
462000	Unobligated Funds Exempt From Apportionment
	411500 411600 411700 411900 412000 445000

Proprietary Entry

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

To record Fund Balance With Treasury while awaiting a warrant.

Also post USSGL TC-A196 to record the appropriation provided under the **Comment:**

> continuing resolution or newly enacted appropriation. This transaction also may be used to record additional funding provided under a revised or extended continuing resolution as well as a newly enacted appropriation. Under revisions or extensions of continuing resolutions, reverse USSGL TC-A128. Use while awaiting a warrant

derived from the General Fund of the U.S. Government.

USSGL implementation guidance; Appropriations Provided by a Continuing Reference:

Resolution Scenario

Budgetary Entry

None

Proprietary Entry

Debit 109000 Fund Balance With Treasury While Awaiting a Warrant Credit 309000 Unexpended Appropriations While Awaiting a Warrant

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.

This transaction is to be used by agencies under a continuing resolution that have **Comment:**

received notice that their appropriation bills have been passed and that have received

a Treasury Appropriation Warrant. Reverse USSGL TC-A128.

USSGL implementation guidance; Appropriations Provided by a Continuing Reference:

Resolution Scenario

Budgetary Entry

None

Proprietary Entry

	·j	
Debit	101000	Fund Balance With Treasury
Debit	309000	Unexpended Appropriations While Awaiting a Warrant
Credit	109000	Fund Balance With Treasury While Awaiting a Warrant
Credit	310100	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.

USSGL implementation guidance; Appropriations Provided by a Continuing Reference:

Resolution Scenario

Budgetary Entry

Debit	445000	Unapportioned Authority
Credit	411100	Debt Liquidation Appropriations
Credit	411200	Liquidation of Deficiency - Appropriations
Credit	411500	Loan Subsidy Appropriation
Credit	411600	Debt Forgiveness Appropriation
Credit	411700	Loan Administrative Expense Appropriation
Credit	411900	Other Appropriations Realized

Proprietary Entry

Part 1

SUPPLEMENT Section III

U.S. Standard General Ledger Account Transactions

A200 To record the cancellation of outstanding debt where there is not an appropriation warrant.

Reference: Debt Forgiveness Appropriation Versus No Appropriation Scenario

Budgetary Entry

Debit 411601 Debt Forgiveness - Cancellation of Debt Adjustment

Credit 445000 Unapportioned Authority

Proprietary Entry

Debit 101000 Fund Balance With Treasury

Credit 310600 Unexpended Appropriations - Adjustments

A202 To record in the financing account an appropriation received for a positive modification adjustment

transfer.

Comment: Also post USSGL TC-A204 and TC-B134.

Budgetary Entry

Debit 412500 Loan Modification Adjustment Transfer Appropriation

Credit 412000 Anticipated Indefinite Appropriations

Credit 445000 Unapportioned Authority

Proprietary Entry

Debit 101000 Fund Balance With Treasury

Credit 310100 Unexpended Appropriations - Appropriations Received

A204 To record positive modifications for subsidy cost and adjustment transfers related to Direct Loans in the financing account.

Budgetary Entry

None

Proprietary Entry

Debit 579100 Adjustment to Financing Sources - Credit Reform

Credit 139900 Allowance for Subsidy

A206 To record positive modifications for subsidy cost and adjustment transfers to Direct Loans and

Loan Guarantee liabilities in the program account.

Budgetary Entry

None

Proprietary Entry

Debit 729000 Other Losses

Credit 579100 Adjustment to Financing Sources - Credit Reform

A208 To record negative modifications for subsidy cost and adjustment transfers related to Direct Loans

and Loan Guarantee liabilities in the program account.

Budgetary Entry

None

Proprietary Entry

Debit 579100 Adjustment to Financing Sources - Credit Reform

Credit 719000 Other Gains

U.S. Standard General Ledger Account Transactions

A210 To record a transfer-out of financing sources and fund balance from Custodial Statement collections via the Central Accounting Reporting System (CARS) CTA Module.

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 599800 Custodial Collections Transferred Out to a Treasury Account Symbol

Other Than the General Fund of the U.S. Government

Credit 101000 Fund Balance With Treasury

A212 To record the financing sources transferred into 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 411400 Appropriated Receipts Derived From Available Trust or Special Fund

Receipts

Credit 412000 Anticipated Indefinite Appropriations

Credit 445000 Unapportioned Authority

Credit 462000 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 101000 Fund Balance With Treasury

Credit 599700 Financing Sources Transferred In From Custodial Statement

Collections

A213 To record the amount of anticipated offsetting collections or offsetting receipts used to reduce the appropriation derived from the General Fund of the U.S. Government while waiting for the appropriation warrant to be adjusted.

Comment: See Office of Management and Budget Circular No. A-11 for additional guidance.

Reference: USSGL implementation guidance; Appropriation Reduced by Offsetting Collections

or Offsetting Receipts

Budgetary Entry

Debit 445000 Unapportioned Authority

Credit 405000 Anticipated Reductions to Appropriations by Offsetting Collections

or Receipts

Proprietary Entry

None

U.S. Standard General Ledger Account Transactions

A216 To withdraw recoveries of prior-year obligations derived from repayable advances and to be used for repayment of the repayable advance. This account should be used in Treasury accounts that have/had outstanding balances in USSGL account 415900.

Budgetary Entry

Debit 445000 Unapportioned Authority

Debit 462000 Unobligated Funds Exempt From Apportionment

Credit 415901 Repayment of Repayable Advances - Prior-Year Balances

Proprietary Entry

None

A220 To record the financing sources transferred into a general or revolving fund expenditure account 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

Вı	uc	lg	etary	Entry	
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Debit	426000	Actual Collections of Governmental-Type Fees
Debit	426100	Actual Collections of Business-Type Fees
Debit	426200	Actual Collections of Loan Principal
Debit	426300	Actual Collections of Loan Interest
Debit	426600	Other Actual Business-Type Collections From Non-Federal Sources
Debit	426700	Other Actual Governmental-Type Collections From Non-Federal
		Sources
Debit	427700	Other Actual Collections - Federal/Non-Federal Exception Sources
Credit	406000	Anticipated Collections From Non-Federal Sources
Credit	407000	Anticipated Collections From Federal Sources
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 101000 Fund Balance With Treasury

Credit 599700 Financing Sources Transferred In From Custodial Statement

Collections

U.S. Standard General Ledger Account Transactions

A250 To record interest received for a non-Bureau of the Fiscal Service security held outside of Treasury in a special or non-revolving trust fund.

Comment

An agency must have specific legislative authority to hold monies in a non-TGA or non-Bureau of the Fiscal Service 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," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA Module.

Budgetary Entry

untry	
411400	Appropriated Receipts Derived From Available Trust or Special Fund
	Receipts
439400	Receipts Unavailable for Obligation Upon Collection
445000	Unapportioned Authority
462000	Unobligated Funds Exempt From Apportionment
Entry	
113000	Funds Held Outside of Treasury - Budgetary
134000	Interest Receivable - Not Otherwise Classified
134100	Interest Receivable - Loans
134200	Interest Receivable - Investments
134300	Interest Receivable - Taxes
531100	Interest Revenue - Investments
	411400 439400 445000 462000 Entry 113000 134000 134100 134200 134300

A251 To record interest received for a non-Bureau of the Fiscal Service 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 Fiscal Service 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," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA Module.

Budgetary Entry

Duugctai y	Entry			
Debit	425400	Reimbursements Earned - Collected From Non-Federal Sources		
Credit	445000	Unapportioned Authority		
Credit	462000	Unobligated Funds Exempt From Apportionment		
Proprietary Entry				
Debit	113000	Funds Held Outside of Treasury - Budgetary		

113000	runds field Outside of Treasury - Budgetary
134000	Interest Receivable - Not Otherwise Classified
134100	Interest Receivable - Loans
134200	Interest Receivable - Investments
134300	Interest Receivable - Taxes
531100	Interest Revenue - Investments
	134000 134100 134200 134300

U.S. Standard General Ledger Account Transactions

A252 To record the net amount of Agency or guaranteed principal received in excess of the amount of principal repaid to the Bureau of the Fiscal Service by FFB. This TC is for Federal Financing Bank (FFB) use only.

Budgetary Entry

Debit 412250 Federal Financing Bank (FFB) - Net Principal Payments
Credit 445000 Unapportioned Authority

Proprietary Entry

None

A253 To record the net amount of Agency or guaranteed principal received in deficit of the amount of principal repaid to the Bureau of the Fiscal Service by FFB. This TC is for Federal Financing Bank (FFB) use only.

Budgetary Entry

Debit 445000 Unapportioned Authority
Credit 412250 Federal Financing Bank (FFB) - Net Principal Payments

Proprietary Entry

None

A400 - A699 Funding - Authority Transfers

A402 To record amounts anticipated by a receiving allocation Treasury Appropriation Fund Symbol for transfers-in.

Budgetary Entry

Debit 416500 Allocations of Authority - Anticipated From Invested Balances
Credit 445000 Unapportioned Authority
Credit 462000 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

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

To record a transfer-out of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts not previously anticipated, 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 310000 series, except for amounts appropriated directly from the General Fund of the U.S. Government via Treasury Appropriation Warrant. Special funds receiving direct appropriations from the General Fund of the U.S. Government and/or transfers from other federal funds may record USSGL accounts in the 310000 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	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	417500	Allocation Transfers of Current-Year Authority for Non-Invested
		Accounts
Credit	417600	Allocation Transfers of Prior-Year Balances
Proprietary	y Entry	
Debit	310300	Unexpended Appropriations - Transfers-Out
Credit	101000	Fund Balance With Treasury

To record a transfer-out of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

Transfer partners must use USSGL TC-A450. Refer to the conventions and **Comment:** limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry

	- 0		
Debit	451000	Apportionments	
Debit	461000	Allotments - Realized Resources	
Debit	462000	Unobligated Funds Exempt From Apportionment	
Credit	417500	Allocation Transfers of Current-Year Authority for Non-Invested	
		Accounts	
Credit	417600	Allocation Transfers of Prior-Year Balances	
Proprietary Entry			

Debit 576500 Non-Expenditure Financing Sources - Transfers-Out - Other Credit 101000 Fund Balance With Treasury

U.S. Standard General Ledger Account Transactions

A408 To record the non-expenditure 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 419200 Balance Transfers - Unexpired to Expired
Credit 445000 Unapportioned Authority

Credit 445000 Chapportioned Authority
Credit 465000 Allotments - Expired Authority

Proprietary Entry

Debit 101000 Fund Balance With Treasury

Credit 310200 Unexpended Appropriations - Transfers-In

A410 To record the non-expenditure 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 419200 Balance Transfers - Unexpired to Expired

Credit 445000 Unapportioned Authority
Credit 465000 Allotments - Expired Authority

Proprietary Entry

Debit 101000 Fund Balance With Treasury

Credit 575500 Non-Expenditure Financing Sources - Transfers-In - Other

A412 To record the non-expenditure 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 451000 Apportionments

Debit 461000 Allotments - Realized Resources

Debit 462000 Unobligated Funds Exempt From Apportionment Credit 419200 Balance Transfers - Unexpired to Expired

Proprietary Entry

Debit 310300 Unexpended Appropriations - Transfers-Out

Credit 101000 Fund Balance With Treasury

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

To record the non-expenditure 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.

Buc	lgetary	Entry
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451000	Apportionments
461000	Allotments - Realized Resources
462000	Unobligated Funds Exempt From Apportionment
419200	Balance Transfers - Unexpired to Expired
	461000 462000

Proprietary Entry

Debit	576500	Non-Expenditure Financing Sources - Transfers-Out - Other
Credit	101000	Fund Balance With Treasury

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	416600	Allocations of Realized Authority - To Be Transferred From Invested
		Balances
Credit	416500	Allocations of Authority - Anticipated From Invested Balances
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment
Proprietary	Entry	
Debit	133000	Receivable for Transfers of Currently Invested Balances
Credit	575500	Non-Expenditure Financing Sources - Transfers-In - Other

To record an actual non-expenditure 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 416600 and 133000 if the budget authority has

been realized before the actual transfer of funds. Transfer partner must use USSGL

TC A430.

Budgetary Entry

Debit	416700	Allocations of Realized Authority - Transferred From Invested
		Balances
Credit	416600	Allocations of Realized Authority - To Be Transferred From
		Invested Balances
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment
Proprietar	y Entry	
Debit	101000	Fund Balance With Treasury
Credit	133000	Receivable for Transfers of Currently Invested Balances
Credit	575500	Non-Expenditure Financing Sources - Transfers-In - Other

U.S. Standard General Ledger Account Transactions

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-A135 to record the budget authority temporarily reduced.

Budgetary Entry

Debit 416800 Allocations of Realized Authority Reclassified - Authority To Be
Transferred From Invested Balances - Temporary Reduction
Credit 416600 Allocations of Realized Authority - To Be Transferred From

Invested Balances

Proprietary Entry

Debit 575500 Non-Expenditure Financing Sources - Transfers-In - Other Credit 133000 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-A135.

Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry

Debit 416600 Allocations of Realized Authority - To Be Transferred From Invested

Balances

Credit 416800 Allocations of Realized Authority Reclassified - Authority To Be

Transferred From Invested Balances - Temporary Reduction

Proprietary Entry

Debit 215000 Payable for Transfers of Currently Invested Balances

Credit 576500 Non-Expenditure Financing Sources - Transfers-Out - Other

A426 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 445000 Unapportioned Authority
Debit 451000 Apportionments
Debit 461000 Allotments - Realized Resources
Debit 462000 Unobligated Funds Exempt From Apportionment

Credit 416600 Allocations of Realized Authority - To Be Transferred From

Invested Balances

Proprietary Entry

Debit 576500 Non-Expenditure Financing Sources - Transfers-Out - Other Credit 215000 Payable for Transfers of Currently Invested Balances

U.S. Standard General Ledger Account Transactions

A430 To record an actual non-expenditure 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 416600 and 215000 if the budget authority has

been realized prior to the actual transfer of funds. Transfer partner must use USSGL

TC A420.

Budg	etarv	Entry
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Debit	416600	Allocations of Realized Authority - To Be Transferred From Invested
		Balances
Debit	445000	Unapportioned Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	416700	Allocations of Realized Authority - Transferred From Invested
		Balances

Proprietary Entry

Debit	215000	Payable for Transfers of Currently Invested Balances
Debit	576500	Non-Expenditure Financing Sources - Transfers-Out - Other
Credit	101000	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 310000 series except for amounts appropriated directly from the General Fund of the U.S. Government via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the U.S. Government and/or transfers from other federal funds may record USSGL accounts in the 310000 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	465000	Allotments - Expired Authority
Credit	417600	Allocation Transfers of Prior-Year Balances

Proprietary Entry

Debit 310300 Unexpended Appropriations - Transfers-Out Credit 101000 Fund Balance With Treasury

U.S. Standard General Ledger Account Transactions

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 465000 Allotments - Expired Authority

Credit 417600 Allocation Transfers of Prior-Year Balances

Proprietary Entry

Debit 576500 Non-Expenditure Financing Sources - Transfers-Out - Other

Credit 101000 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 310000 series except for amounts

appropriated directly from the General Fund of the U.S. Government via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the U.S. Government and/or transfers from other federal funds may record USSGL accounts in the 310000 series. Transfer partners must use USSGL TC A432. Refer to conventions and limitations listed on the cover sheet at the beginning of this

ection.

Budgetary Entry

Debit 417600 Allocation Transfers of Prior-Year Balances

Credit 465000 Allotments - Expired Authority

Proprietary Entry

Debit 101000 Fund Balance With Treasury

Credit 310200 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 417600 Allocation Transfers of Prior-Year Balances

Credit 465000 Allotments - Expired Authority

Proprietary Entry

Debit 101000 Fund Balance With Treasury

Credit 575500 Non-Expenditure Financing Sources - Transfers-In - Other

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

To record in the receiving agency the return (transfer-out) to the parent agency of unobligated unexpired authority and funds from an allocation transfer not previously anticipated, 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 310000 series, except for amounts appropriated from the General Fund of the U.S. Government via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the U.S. Government and/or transfers from other federal funds may record USSGL accounts in the 310000 series. Record USSGL account 133000 if the receivable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this

Budgetary Entry

Debit	445000	Unapportioned Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	417500	Allocation Transfers of Current-Year Authority for Non-Invested
		Accounts
Credit	417600	Allocation Transfers of Prior-Year Balances
Proprietary	y Entry	
Debit	310300	Unexpended Appropriations - Transfers-Out
Credit	101000	Fund Balance With Treasury
Credit	133000	Receivable for Transfers of Currently Invested Balances

To record in the receiving agency the return (transfer-out) to the parent agency of unobligated unexpired authority and funds from an allocation transfer not previously anticipated, 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 133000 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	445000	Unapportioned Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	417500	Allocation Transfers of Current-Year Authority for Non-Invested
		Accounts
Credit	417600	Allocation Transfers of Prior-Year Balances
Proprietary	Entry	

Debit	576500	Non-Expenditure Financing Sources - Transfers-Out - Other
Credit	101000	Fund Balance With Treasury
Credit	133000	Receivable for Transfers of Currently Invested Balances

U.S. Standard General Ledger Account Transactions

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 not previously anticipated, 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 310000 series, except for amounts appropriated directly from the General Fund of the U.S. Government via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the U.S. Government and/or transfers from other federal funds may record USSGL accounts in the 310000 series. Record USSGL account 215000 if the payable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry

Duugetai y	Linti y	
Debit	417500	Allocation Transfers of Current-Year Authority for Non-Invested
		Accounts
Debit	417600	Allocation Transfers of Prior-Year Balances
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment
Proprietary	Entry	
Debit	101000	Fund Balance With Treasury
Debit	215000	Payable for Transfers of Currently Invested Balances
Credit	310200	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 not previously anticipated, 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 215000 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	417500	Allocation Transfers of Current-Year Authority for Non-Invested Accounts
Debit	417600	Allocation Transfers of Prior-Year Balances
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment
Proprietar	y Entry	
Debit	101000	Fund Balance With Treasury
Debit	215000	Payable for Transfers of Currently Invested Balances
Credit	575500	Non-Expenditure Financing Sources - Transfers-In - Other

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

To record a transfer-in of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts not previously anticipated, 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 310000 series, except for amounts

> appropriated from the General Fund of the U.S. Government via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the U.S. Government and/or transfers from other federal funds may record USSGL accounts in the 310000 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

Duagetary	Liiti j	
Debit	417500	Allocation Transfers of Current-Year Authority for Non-Invested
		Accounts
Debit	417600	Allocation Transfers of Prior-Year Balances
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment
Proprietary Entry		

Debit 101000 Fund Balance With Treasury

Credit 310200 Unexpended Appropriations - Transfers-In

A450 To record a transfer-in of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

Transfer partners must use TC-A406. Refer to conventions and limitations listed on **Comment:** the cover sheet at the beginning of this section.

Budgetary Entry

Debit	417500	Allocation Transfers of Current-Year Authority for Non-Invested
		Accounts
Debit	417600	Allocation Transfers of Prior-Year Balances
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment
Proprietar	y Entry	
Debit	101000	Fund Balance With Treasury
Credit	575500	Non-Expenditure Financing Sources - Transfers-In - Other

U.S. Standard General Ledger Account Transactions

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 133000 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 465000 Allotments - Expired Authority

Credit 417600 Allocation Transfers of Prior-Year Balances

Proprietary Entry

Debit 576500 Non-Expenditure Financing Sources - Transfers-Out - Other

Credit 101000 Fund Balance With Treasury

Credit 133000 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 215000 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 417600 Allocation Transfers of Prior-Year Balances

Credit 465000 Allotments - Expired Authority

Proprietary Entry

Debit 215000 Payable for Transfers of Currently Invested Balances

Credit 575500 Non-Expenditure Financing Sources - Transfers-In - Other

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 465000 Allotments - Expired Authority

Credit 419900 Transfer of Expired Expenditure Transfers - Receivable

Proprietary Entry

Debit 575000 Expenditure Financing Sources - Transfers-In

Credit 133500 Expenditure Transfers Receivable

U.S. Standard General Ledger Account Transactions

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 419900 Transfer of Expired Expenditure Transfers - Receivable

Credit 445000 Unapportioned Authority

Credit 462000 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 133500 Expenditure Transfers Receivable

Credit 575000 Expenditure Financing Sources - Transfers-In

A460 To record the non-expenditure 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 U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 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 419100 Balance Transfers - Extension of Availability Other Than

Reappropriations

Credit 445000 Unapportioned Authority

Credit 462000 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 101000 Fund Balance With Treasury

Credit 310200 Unexpended Appropriations - Transfers-In

U.S. Standard General Ledger Account Transactions

A462 To record the non-expenditure 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 419100 Balance Transfers - Extension of Availability Other Than

Reappropriations

Credit 445000 Unapportioned Authority

Credit 462000 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 101000 Fund Balance With Treasury

Credit 575500 Non-Expenditure Financing Sources - Transfers-In - Other

A464 To record the non-expenditure 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 U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series. Transfer partners must use USSGL TC-A460. Refer to conventions and limitations listed on the cover sheet at the beginning of this

ection.

Reference: USSGL implementation guidance; Extensions of Availability Other Than

Reappropriations - Expired TAFS to Unexpired TAFS

Budgetary Entry

Debit 465000 Allotments - Expired Authority

Credit 419100 Balance Transfers - Extension of Availability Other Than

Reappropriations

Proprietary Entry

Debit 310300 Unexpended Appropriations - Transfers-Out

Credit 101000 Fund Balance With Treasury

U.S. Standard General Ledger Account Transactions

To record the non-expenditure 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 balance 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 465000 Allotments - Expired Authority

Credit 419100 Balance Transfers - Extension of Availability Other Than

Reappropriations

Proprietary Entry

Debit 576500 Non-Expenditure Financing Sources - Transfers-Out - Other

Credit 101000 Fund Balance With Treasury

A467 To record the non-expenditure transfer-in of expired unobligated balances from another expired Treasury Appropriation Fund Symbol.

Comment: Record a credit to USSGL 310200 if the source of the transfer is derived from

unexpended appropriations. Record a credit to USSGL 575500 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 419600 Balance Transfers-In - Expired to Expired Credit 465000 Allotments - Expired Authority

Proprietary Entry

Debit 101000 Fund Balance With Treasury

Credit 310200 Unexpended Appropriations - Transfers-In

Credit 575500 Non-Expenditure 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 416000 Anticipated Transfers - Current-Year Authority
Debit 418000 Anticipated Transfers - Prior-Year Balances

Debit 418300 Anticipated Balance Transfers - Unobligated Balances - Legislative

Change of Purpose

Credit 445000 Unapportioned Authority

Credit 462000 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

U.S. Standard General Ledger Account Transactions

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 310300 if the source of the transfer is derived

from unexpended appropriations. Record a debit to USSGL account 576500 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	465000	Allotments - Expired Authority
Credit	419700	Balance Transfers-Out - Expired to Expired

Proprietary Entry

Proprietary Entry			
Debit	310300	Unexpended Appropriations - Transfers-Out	
Debit	576500	Non-Expenditure Financing Sources - Transfers-Out - Other	
Credit	101000	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	445000	Unapportioned Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	416000	Anticipated Transfers - Current-Year Authority
Credit	418000	Anticipated Transfers - Prior-Year Balances
Credit	418300	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 U.S.

Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 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	417000	Transfers - Current-Year Authority
Debit	417500	Allocation Transfers of Current-Year Authority for Non-Invested
		Accounts
Debit	419000	Transfers - Prior-Year Balances
Debit	419300	Balance Transfers - Unobligated Balances - Legislative Change of
		Purpose
Credit	416000	Anticipated Transfers - Current-Year Authority
Credit	418000	Anticipated Transfers - Prior-Year Balances
Credit	418300	Anticipated Balance Transfers - Unobligated Balances - Legislative
		Change of Purpose

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	310200	Unexpended Appropriations - Transfers-In

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

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.

Trust and special funds credit USSGL account 575500 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 E	Entry	
Debit	417000	Transfers - Current-Year Authority
Debit	417500	Allocation Transfers of Current-Year Authority for Non-Invested
		Accounts
Debit	419000	Transfers - Prior-Year Balances
Debit	419300	Balance Transfers - Unobligated Balances - Legislative Change of
		Purpose
Debit	423100	Unfilled Customer Orders With Advance - Transferred
Credit	416000	Anticipated Transfers - Current-Year Authority
Credit	418000	Anticipated Transfers - Prior-Year Balances
Credit	418300	Anticipated Balance Transfers - Unobligated Balances - Legislative
		Change of Purpose
Proprietary	Entry	
Debit	101000	Fund Balance With Treasury

Credit Non-Expenditure Financing Sources - Transfers-In - Other 575500

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 U.S.

Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 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	416000	Anticipated Transfers - Current-Year Authority
Debit	418000	Anticipated Transfers - Prior-Year Balances
Debit	418300	Anticipated Balance Transfers - Unobligated Balances - Legislative
		Change of Purpose
Credit	417000	Transfers - Current-Year Authority
Credit	417500	Allocation Transfers of Current-Year Authority for Non-Invested
		Accounts
Credit	419000	Transfers - Prior-Year Balances
Credit	419300	Balance Transfers - Unobligated Balances - Legislative Change of
		Purpose

Proprietary Entry

Debit	310300	Unexpended Appropriations - Transfers-Out
Credit	101000	Fund Balance With Treasury

U.S. Standard General Ledger Account Transactions

A478 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 576500 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	416000	Anticipated Transfers - Current-Year Authority
Debit	418000	Anticipated Transfers - Prior-Year Balances
Debit	418300	Anticipated Balance Transfers - Unobligated Balances - Legislative
		Change of Purpose
Credit	417000	Transfers - Current-Year Authority
Credit	417500	Allocation Transfers of Current-Year Authority for Non-Invested
		Accounts
Credit	419000	Transfers - Prior-Year Balances
Credit	419300	Balance Transfers - Unobligated Balances - Legislative Change of
		Purpose
Credit	423100	Unfilled Customer Orders With Advance - Transferred
Proprietary	y Entry	
Debit	576500	Non-Expenditure Financing Sources - Transfers-Out - Other
Credit	101000	Fund Balance With Treasury

A480 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 445000 and 462000. Special and trust

funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series.

Budgetary Entry

Duagetary	Liiti j	
Debit	417000	Transfers - Current-Year Authority
Debit	419000	Transfers - Prior-Year Balances
Debit	419300	Balance Transfers - Unobligated Balances - Legislative Change of
		Purpose
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment
Credit	465000	Allotments - Expired Authority
ъ	E 4	

Proprietary Entry
Debit 101000

Debit 101000 Fund Balance With Treasury
Credit 310200 Unexpended Appropriations - Transfers-In

U.S. Standard General Ledger Account Transactions

A482 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 445000 and 462000. When

appropriate, use in conjunction with USSGL TCs- A508, A492R, A542, and A546.

Budgetary Entry

Debit	417000	Transfers - Current-Year Authority
Debit	419000	Transfers - Prior-Year Balances
Debit	419300	Balance Transfers - Unobligated Balances - Legislative Change of
		Purpose
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	575500	Non-Expenditure Financing Sources - Transfers-In - Other

A484 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 445000 and 462000. Special and trust funds receiving

appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series.

Budgetary Entry

Debit	445000	Unapportioned Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	465000	Allotments - Expired Authority
Credit	417000	Transfers - Current-Year Authority
Credit	419000	Transfers - Prior-Year Balances
Credit	419300	Balance Transfers - Unobligated Balances - Legislative Change of
		Purpose

Proprietary Entry

Debit	310300	Unexpended Appropriations - Transfers-Out
Credit	101000	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 445000 and 462000. When appropriate, use in conjunction with USSGL TCs A488, A492, A540, and A544.

Budgetary Entry

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Debit	445000	Unapportioned Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	417000	Transfers - Current-Year Authority
Credit	419000	Transfers - Prior-Year Balances
Credit	419300	Balance Transfers - Unobligated Balances - Legislative Change of
		Purpose

Proprietary Entry

Debit	576500	Non-Expenditure Financing Sources - Transfers-Out - Other
Credit	101000	Fund Balance With Treasury

U.S. Standard General Ledger Account Transactions

A488 To record in the transferring agency the actual non-expenditure 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 480100.

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 422500; Transfer of Receivable of

Invested Balances

Budgetary Entry

Debit 483100 Undelivered Orders - Obligations Transferred, Unpaid

Credit 419500 Transfer of Obligated Balances

Proprietary Entry

Debit 576500 Non-Expenditure Financing Sources - Transfers-Out - Other

Credit 101000 Fund Balance With Treasury

A490 To record in the transferring agency the actual non-expenditure 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 480100. Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may

record USSGL accounts in the 310000 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 422500; Transfer of Receivable

of Invested Balances

Budgetary Entry

Debit 483100 Undelivered Orders - Obligations Transferred, Unpaid

Credit 419500 Transfer of Obligated Balances

Proprietary Entry

Debit 310300 Unexpended Appropriations - Transfers-Out

Credit 101000 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. Also, the transferring entity should reverse B134 if it had been previously recorded. 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 493100 Delivered Orders - Obligations Transferred, Unpaid

Credit 419500 Transfer of Obligated Balances

Proprietary Entry

Debit 211000 Accounts Payable

Credit 101000 Fund Balance With Treasury

U.S. Standard General Ledger Account Transactions

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

480200. This is not a non-expenditure transfer. Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series.

Reference: USSGL implementation guidance; Transfer of Authority for Undelivered Orders;

Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry

Debit 483200 Undelivered Orders - Obligations Transferred, Prepaid/Advanced

Credit 419500 Transfer of Obligated Balances

Proprietary Entry

Debit 310300 Unexpended Appropriations - Transfers-Out

Credit 141000 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

480200. This is not a non-expenditure transfer. Special and trust funds receiving appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series.

Reference: USSGL implementation guidance; Transfer of Authority for Undelivered Orders;

Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry

Debit 419500 Transfer of Obligated Balances

Credit 483200 Undelivered Orders - Obligations Transferred, Prepaid/Advanced

Proprietary Entry

Debit 141000 Advances and Prepayments

Credit 310200 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 421500 if the transfer was previously anticipated. Use USSGL 445000 or 462000 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 422500 Expenditure Transfers From Trust Funds - Receivable
Credit 421500 Anticipated Expenditure Transfers from Trust Funds
Credit 445000 Unapportioned Authority

Credit 462000 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 131000 Accounts Receivable

Debit 133500 Expenditure Transfers Receivable

Credit 575000 Expenditure Financing Sources - Transfers-In

U.S. 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 A135 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 465000 in

expired TAFS only.

Reference: USSGL implementation guidance; Reductions of Expenditure Transfers

Receivable/Payable; Cancellations of Expenditure Transfers Receivable/Payable

Budgetary Entry

D 11.	4.5000	TT I I I I I I I I
Debit	445000	Unapportioned Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	465000	Allotments - Expired Authority
Debit	470000	Commitments - Programs Subject to Apportionment
Debit	472000	Commitments - Programs Exempt From Apportionment
Credit	422500	Expenditure Transfers From Trust Funds - Receivable

Proprietary Entry

Debit	575000	Expenditure Financing Sources - Transfers-In
Credit	131000	Accounts Receivable
Credit	133500	Expenditure Transfers Receivable

A500 To record in a trust fund a payable for an expenditure transfer-out to a federal fund relating to non-exchange transactions.

Comment: If a reduction occurs, reverse this transaction and also post USSGL TC A135.

Reference: USSGL implementation guidance; Trust Fund Guide

Budgetary Entry

Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	490100	Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	576000	Expenditure Financing Sources - Transfers-Out
Credit	215500	Expenditure Transfers Payable

U.S. 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 463500 Funds Not Available - Adjustments to the Exchange Stabilization

Fund (ESF)

Credit 490100 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 576000 Expenditure Financing Sources - Transfers-Out

Credit 211000 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 425500 Expenditure Transfers from Trust Funds - Collected
Credit 422500 Expenditure Transfers From Trust Funds - Receivable

Proprietary Entry

Debit 101000 Fund Balance With Treasury
Credit 131000 Accounts Receivable

Credit 133500 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 215500.

Reference: USSGL implementation guidance; Trust Funds Guide

Budgetary Entry

Debit 490100 Delivered Orders - Obligations, Unpaid Credit 490200 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 215500 Expenditure Transfers Payable Credit 101000 Fund Balance With Treasury

U.S. Standard General Ledger Account Transactions

A506 To record in the receiving agency the actual non-expenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for General Fund appropriations.

Comment: Transfer of USSGL account 480100. Special and trust funds receiving

appropriations from the General Fund of the U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series. Refer to conventions and limitations listed on the cover sheet at the beginning of this

section.

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 422500; Transfer of Receivable

of Invested Balances

Budgetary Entry

Debit 419500 Transfer of Obligated Balances

Credit 483100 Undelivered Orders - Obligations Transferred, Unpaid

Proprietary Entry

Debit 101000 Fund Balance With Treasury

Credit 310200 Unexpended Appropriations - Transfers-In

A508 To record in the receiving agency the actual non-expenditure transfer-in of current-year or prioryear 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 480100.

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 422500; Transfer of Receivable

of Invested Balances

Budgetary Entry

Debit 419500 Transfer of Obligated Balances

Credit 483100 Undelivered Orders - Obligations Transferred, Unpaid

Proprietary Entry

Debit 101000 Fund Balance With Treasury

Credit 575500 Non-Expenditure Financing Sources - Transfers-In - Other

A510 To record in a trust fund expenditure transfers-in from a federal fund relating to non-exchange 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 411400 Appropriated Receipts Derived From Available Trust or Special Fund

Receipts

Credit 445000 Unapportioned Authority

Credit 462000 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 101000 Fund Balance With Treasury

Credit 575000 Expenditure Financing Sources - Transfers-In

U.S. Standard General Ledger Account Transactions

A511 To record the refunds collected from prior fiscal year obligations that were outlayed in the Treasury Forfeiture Fund.

Reference: USSGL Implementation Guidance: Guide for Basic Accounting and Reporting

Treasury Forfeiture Fund Effective Fiscal Year 2015

Budgetary Entry

Debit 497200 Downward Adjustments of Prior-Year Paid Delivered Orders -

Obligations, Refunds Collected

Credit 445000 Unapportioned Authority

Proprietary Entry

Debit 101000 Fund Balance With Treasury

Credit 575000 Expenditure Financing Sources - Transfers-In

A512 To record in a trust fund expenditure transfers-out to a federal fund relating to non-exchange 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 451000 Apportionments

Debit 461000 Allotments - Realized Resources

Debit 462000 Unobligated Funds Exempt From Apportionment

Credit 490200 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 576000 Expenditure Financing Sources - Transfers-Out

Credit 101000 Fund Balance With Treasury

A513 To record the return of funds (i.e., derived from special fund receipts) received in a prior fiscal year from the Treasury Forfeiture Fund as an obligation and outlay in the current fiscal year.

Reference: USSGL Implementation Guidance: Guide for Basic Accounting and Reporting

Treasury Forfeiture Fund Effective Fiscal Year 2015

Budgetary Entry

Debit 465000 Allotments - Expired Authority

Credit 490200 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 576000 Expenditure Financing Sources - Transfers-Out

Credit 101000 Fund Balance With Treasury

U.S. Standard General Ledger Account Transactions

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 non-exchange and exchange transactions.

Comment: Use USSGL account 576000 for non-exchange expenditure transfers.

Reference: USSGL implementation guidance; Trust Fund Guide

Budgetary Entry

Debit 451000 Apportionments

Debit 461000 Allotments - Realized Resources

Debit 462000 Unobligated Funds Exempt From Apportionment

Credit 490200 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 576000 Expenditure Financing Sources - Transfers-Out

Debit 610000 Operating Expenses/Program Costs
Credit 101000 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 non-expenditure (non-allocation) 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 412600 Amounts Appropriated From Specific Invested TAFS - Receivable

Credit 445000 Unapportioned Authority

Credit 462000 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 133000 Receivable for Transfers of Currently Invested Balances
Credit 575500 Non-Expenditure Financing Sources - Transfers-In - Other

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

To record the adjustment in a non-allocation Treasury Appropriation Fund Symbol (TAFS) when the budget authority is temporarily reduced.

Also post USSGL TC-A135 to record the budget authority temporarily reduced.

Credit USSGL accounts 101000 and 412800 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 Fiscal Service simultaneously

posts USSGL TC-A522 in the Treasury managed trust fund TAFS.

USSGL implementation guidance; Temporary Reductions Reference:

Budgetary Entry

Debit	412300	Amounts Appropriated From Specific Invested TAFS Reclassified -
		Receivable - Temporary Reduction
Credit	412600	Amounts Appropriated From Specific Invested TAFS - Receivable
Credit	412800	Amounts Appropriated From Specific Invested TAFS - Transfers-In
Proprieta	ry Entry	
- 1	J Liiti j	
Debit	575500	Non-Expenditure Financing Sources - Transfers-In - Other
-		Non-Expenditure Financing Sources - Transfers-In - Other Fund Balance With Treasury

A519 To record the adjustment of the receivable in a Treasury Appropriation Fund Symbol (TAFS) when the budget authority is cancelled.

Also post USSGL TC-F123 to record the cancellation of budget authority. The

Bureau of the Fiscal Service 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

	- 0	
Debit	412100	Amounts Appropriated From Specific Invested TAFS Reclassified -
		D : 11 C 11 .:

Receivable - Cancellation

Credit 412600 Amounts Appropriated From Specific Invested TAFS - Receivable

Proprietary Entry

Debit 575500 Non-Expenditure Financing Sources - Transfers-In - Other Credit 133000 Receivable for Transfers of Currently Invested Balances

To record a payable for amounts appropriated from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account, prior to the non-expenditure (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	439400	Receipts Unavailable for Obligation Upon Collection
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	412700	Amounts Appropriated From Specific Invested TAFS - Payable

Proprietary Entry

576500 Non-Expenditure Financing Sources - Transfers-Out - Other Debit 215000 Payable for Transfers of Currently Invested Balances Credit

U.S. Standard General Ledger Account Transactions

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 101000 and 412900 only if a payable was not previously

established. USSGL account 417200 may only be debited when recording a sequesterable amount in the TAFS where the sequestration is applied. 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 Fiscal Service 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	412700	Amounts Appropriated From Specific Invested TAFS - Payable
Debit	412900	Amounts Appropriated From Specific Invested TAFS - Transfers-Out
Debit	417200	Non-Allocation Transfers of Invested Balances - Payable
Credit	412400	Amounts Appropriated From Specific Invested TAFS Reclassified -

Payable - Temporary Reduction/Cancellation

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	215000	Payable for Transfers of Currently Invested Balances
Credit	576500	Non-Expenditure 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 Fiscal Service 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	412700	Amounts Appropriated From Specific Invested TAFS - Payable
Credit	412400	Amounts Appropriated From Specific Invested TAFS Reclassified -
		Payable - Temporary Reduction/Cancellation

Proprietary Entry

Debit	215000	Payable for Transfers of Currently Invested Balances
Credit	576500	Non-Expenditure Financing Sources - Transfers-Out - Other

U.S. Standard General Ledger Account Transactions

A524 To record a non-expenditure (non-allocation) 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

Budgetary Entry

Debit 412800 Amounts Appropriated From Specific Invested TAFS - Transfers-In
Credit 412600 Amounts Appropriated From Specific Invested TAFS - Receivable

Proprietary Entry

Debit 101000 Fund Balance With Treasury

Credit 133000 Receivable for Transfers of Currently Invested Balances

A526 To record a non-expenditure (non-allocation) 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

Budgetary Entry

Debit 412700 Amounts Appropriated From Specific Invested TAFS - Payable Credit 412900 Amounts Appropriated From Specific Invested TAFS - Transfers-

Out

Proprietary Entry

Debit 215000 Payable for Transfers of Currently Invested Balances

Credit 101000 Fund Balance With Treasury

A528 To record a non-expenditure (non-allocation) 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

Budgetary Entry

Debit 412800 Amounts Appropriated From Specific Invested TAFS - Transfers-In

Credit 445000 Unapportioned Authority

Credit 462000 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 101000 Fund Balance With Treasury

Credit 575500 Non-Expenditure Financing Sources - Transfers-In - Other

U.S. Standard General Ledger Account Transactions

A530 To record a non-expenditure (non-allocation) 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 439400 Receipts Unavailable for Obligation Upon Collection
Debit 462000 Unobligated Funds Exempt From Apportionment

Credit 412900 Amounts Appropriated From Specific Invested TAFS - Transfers-

Out

Proprietary Entry

Debit 576500 Non-Expenditure Financing Sources - Transfers-Out - Other Credit 101000 Fund Balance With Treasury

A531 To record a non-expenditure (non-allocation) 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 412900 Amounts Appropriated From Specific Invested TAFS - Transfers-Out
Credit 439400 Receipts Unavailable for Obligation Upon Collection
Credit 462000 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 101000 Fund Balance With Treasury

Credit 575500 Non-Expenditure Financing Sources - Transfers-In - Other

A532 To record the receivable for amounts to be transferred in of unrealized non-expenditure (non-allocation) 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 416000 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 417100 Non-Allocation Transfers of Invested Balances - Receivable Credit 416000 Anticipated Transfers - Current-Year Authority

Credit 445000 Unapportioned Authority

Proprietary Entry

Debit 133000 Receivable for Transfers of Currently Invested Balances
Credit 575500 Non-Expenditure Financing Sources - Transfers-In - Other

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

A534 To record the payable for amounts to be transferred out of unrealized non-expenditure (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.

USSGL implementation guidance; Trust and Special Fund Guidance on **Reference:**

Nonexpenditure Non-Allocation Transfers of Invested Balances

Budgetary Entry

Debit 451000 **Apportionments** Debit 461000 Allotments - Realized Resources

Debit 462000 **Unobligated Funds Exempt From Apportionment**

417200 Non-Allocation Transfers of Invested Balances - Payable Credit

Proprietary Entry

Debit 576500 Non-Expenditure Financing Sources - Transfers-Out - Other 215000 Payable for Transfers of Currently Invested Balances Credit

To record the actual non-expenditure (non-allocation) transfer-in of funds via SF 1151:

Nonexpenditure Transfer Authorization that reduces previously established USSGL 417100 "Non-Allocation Transfers of Invested Balances-Receivable."

Refer to USSGL TC A532 for the establishment of the receivable. **Comment:**

USSGL implementation guidance; Trust and Special Fund Guidance on Reference:

Nonexpenditure Non-Allocation Transfers of Invested Balances

Budgetary Entry

417300 Non-Allocation Transfers of Invested Balances - Transferred Debit Credit 417100 Non-Allocation Transfers of Invested Balances - Receivable

Proprietary Entry

101000 Debit Fund Balance With Treasury

Receivable for Transfers of Currently Invested Balances Credit 133000

To record the actual non-expenditure (non-allocation) transfer-out of funds via SF 1151:

Nonexpenditure Transfer Authorization that reduces previously established USSGL 417200 "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 417200 Non-Allocation Transfers of Invested Balances - Payable Credit 417300 Non-Allocation Transfers of Invested Balances - Transferred

Proprietary Entry

Debit 215000 Payable for Transfers of Currently Invested Balances

Credit 101000 Fund Balance With Treasury

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

To record in the transferring agency the non-expenditure transfer-out of budgetary resources receivable.

Transfer of USSGL accounts 412600, 416600, 417100, 422500, 425100, and **Comment:**

428700 respectively. When appropriate use in conjunction with USSGL TCs A486,

A488, A492, and A544.

USSGL implementation guidance; Transfer of Spending Authority From Offsetting Reference:

Collections With Obligations; Transfer of USSGL Account 422500; Transfer of

Receivable of Invested Balances

Budgetary Entry

Duagetary	- Inti y	
Debit	419500	Transfer of Obligated Balances
Credit	408100	Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred
Credit	408200	Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred
Credit	408300	Transfers - Current-Year Authority - Receivable - Transferred
Credit	423200	Appropriation Trust Fund Expenditure Transfers - Receivable -
		Transferred
Credit	423300	Reimbursements Earned - Receivable - Transferred
Credit	423400	Other Federal Receivables - Transferred
Proprietar	y Entry	
Debit	101000	Fund Balance With Treasury
Condit	576500	Non Expanditure Financine Sources Transfers Out Other

Non-Expenditure Financing Sources - Transfers-Out - Other Credit 576500

To record in the receiving agency the non-expenditure transfer-in of budgetary resources A542 receivable.

Comment: Transfer or USSGL accounts 412600, 416600, 417100, 422500, 425100, and

428700 respectively. When appropriate, use in conjunction with USSGL TCs A482,

A492R, A508, and A546.

USSGL implementation guidance; Transfer of Spending Authority From Offsetting **Reference:**

Collections With Obligations; Transfer of USSGL Account 422500; Transfer of

Receivable of Invested Balances

Budgetary Entry

Debit	408100	Amounts Appropriated From a Specific Treasury-Managed Trust Fund		
		TAFS - Receivable - Transferred		
Debit	408200	Allocations of Realized Authority - To Be Transferred From Invested		
		Balances - Transferred		
Debit	408300	Transfers - Current-Year Authority - Receivable - Transferred		
Debit	423200	Appropriation Trust Fund Expenditure Transfers - Receivable -		
		Transferred		
Debit	423300	Reimbursements Earned - Receivable - Transferred		
Debit	423400	Other Federal Receivables - Transferred		
Credit	419500	Transfer of Obligated Balances		
Proprietary Entry				

Debit 575500 Non-Expenditure Financing Sources - Transfers-In - Other Credit 101000 Fund Balance With Treasury

Part 1

SUPPLEMENT Section III

U.S. Standard General Ledger Account Transactions

A544 To record in the transferring agency the non-expenditure transfer-out of unfilled customer orders without advance.

Comment: Transfer of USSGL account 422100. 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 419500 Transfer of Obligated Balances

Credit 423000 Unfilled Customer Orders Without Advance - Transferred

Proprietary Entry

Debit 101000 Fund Balance With Treasury

Credit 576500 Non-Expenditure Financing Sources - Transfers-Out - Other

A546 To record in the receiving agency the non-expenditure transfer-in of unfilled customer orders

without advance.

Comment: Transfer or USSGL account 422100. 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 423000 Unfilled Customer Orders Without Advance - Transferred

Credit 419500 Transfer of Obligated Balances

Proprietary Entry

Debit 575500 Non-Expenditure Financing Sources - Transfers-In - Other

Credit 101000 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 480200

Budgetary Entry

Debit 483200 Undelivered Orders - Obligations Transferred, Prepaid/Advanced

Credit 419500 Transfer of Obligated Balances

Proprietary Entry

Debit 573000 Financing Sources Transferred Out Without Reimbursement

Credit 141000 Advances and Prepayments

SUPPLEMENT Section III

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

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 480200

Budgetary Entry

Debit 419500 Transfer of Obligated Balances

Credit 483200 Undelivered Orders - Obligations Transferred, Prepaid/Advanced

Proprietary Entry

Debit 141000 Advances and Prepayments

572000 Financing Sources Transferred In Without Reimbursement Credit

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

Comment: Reverse this transaction upon receipt of warrant and post TC A183.

Budgetary Entry

None

Proprietary Entry

Debit 573600 Appropriated Dedicated Collections to be Transferred Out

299200 Appropriated Dedicated Collections Liability Credit

A700 - A799 Funding - Reimbursables and Other Income

A702 To record anticipated reimbursements.

See USSGL TC-A118; anticipated reimbursements are not available for allotment **Comment:**

until the realized order is received.

Budgetary Entry

Debit 421000 **Anticipated Reimbursements** Unapportioned Authority Credit 445000

462000 Unobligated Funds Exempt From Apportionment Credit

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 422100 Unfilled Customer Orders Without Advance Debit 422200 Unfilled Customer Orders With Advance Credit 413200 Substitution of Contract Authority

Proprietary Entry

Debit 101000 Fund Balance With Treasury

Credit 231000 Liability for Advances and Prepayments

SUPPLEMENT Section III

U.S. Standard General Ledger Account Transactions

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 422100 Unfilled Customer Orders Without Advance

Credit 421000 Anticipated Reimbursements

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. In this situation, the trading partner is another federal entity or a non-federal entity that is allowed by law to be treated as a federal entity.

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 425200 Reimbursements Earned - Collected From Federal/Non-Federal

Exception Sources

Credit 421000 Anticipated Reimbursements

Proprietary Entry

Debit 101000 Fund Balance With Treasury
Credit 510000 Revenue From Goods Sold
Credit 520000 Revenue From Services Provided

A710 To record earned revenue in the performing agency related to a reimbursable agreement or other

income from a non-federal entity.

Comment: See USSGL TC C182.

Reference: USSGL implementation guidance; USSGL Reimbursable Accounting Guide

Budgetary Entry

Debit 425400 Reimbursements Earned - Collected From Non-Federal Sources

Credit 422200 Unfilled Customer Orders With Advance

Proprietary Entry

Debit 231000 Liability for Advances and Prepayments

Credit 510000 Revenue From Goods Sold
Credit 520000 Revenue From Services Provided

SUPPLEMENT Section III

U.S. Standard General Ledger Account Transactions

A711 To record earned revenue in the performing agency related to a reimbursable agreement or other income from a federal agency.

Comment: See USSGL TC C182.

Reference: USSGL implementation guidance; USSGL Reimbursable Accounting Guide

Budgetary Entry

Debit 425200 Reimbursements Earned - Collected From Federal/Non-Federal

Exception Sources

Credit 422200 Unfilled Customer Orders With Advance

Proprietary Entry

Debit 231000 Liability for Advances and Prepayments

Credit 510000 Revenue From Goods Sold Credit 520000 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 461000 Allotments - Realized Resources

Debit 462000 Unobligated Funds Exempt From Apportionment

Debit 465000 Allotments - Expired Authority

Credit 490200 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 231000 Liability for Advances and Prepayments

Credit 101000 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 425100 Reimbursements Earned - Receivable

Credit 422100 Unfilled Customer Orders Without Advance

Proprietary Entry

Debit 131000 Accounts Receivable

Credit 510000 Revenue From Goods Sold Credit 520000 Revenue From Services Provided

U.S. Standard General Ledger Account Transactions

A715 To record funded FECA revenue by the Department of Labor.

Reference: USSGL implementation guidance, Federal Employees' Compensation Act (Workers'

Compensation)

Budgetary Entry

Debit 425100 Reimbursements Earned - Receivable

Credit 422100 Unfilled Customer Orders Without Advance

Proprietary Entry

Debit 132000 Funded Employment Benefit Contributions Receivable

Credit 540000 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 B234. Due to

reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 600000 series and then offset those amounts using USSGL account 661000 (see USSGL TC D514), when the costs are capitalized to the appropriate type asset accounts. Note: Agency systems may accumulate payroll in USSGL account 610000 during the year and distribute those costs to the various accounts at year-end. Also, for employment benefits such as pension, health, and life insurance, see USSGL TCs B604, E104, and E106.

Budgetary Entry

Debit 461000 Allotments - Realized Resources

Debit 462000 Unobligated Funds Exempt From Apportionment

Credit 490200 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 610000 Operating Expenses/Program Costs

Debit 690000 Non-Production Costs

Credit 101000 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 462000 Unobligated Funds Exempt From Apportionment

Credit 490200 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 261000 Actuarial Pension Liability
Credit 101000 Fund Balance With Treasury

U.S. Standard General Ledger Account Transactions

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

supplements.

Comment: Also post USSGL TC-C428, which establishes the loan receivable after default.

Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

Debit 461000 Allotments - Realized Resources

Debit 480100 Undelivered Orders - Obligations, Unpaid Credit 490200 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 218000 Loan Guarantee Liability

Debit 610000 Operating Expenses/Program Costs
Credit 101000 Fund Balance With Treasury

B105 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-B234.

Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

Debit 480100 Undelivered Orders - Obligations, Unpaid Credit 490200 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 217000 Subsidy Payable to the Financing Account
Debit 610000 Operating Expenses/Program Costs
Credit 101000 Fund Balance With Treasury
Credit 680000 Future Funded Expenses

B106 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-B234.

Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

Debit 461000 Allotments - Realized Resources
Credit 490200 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 610000 Operating Expenses/Program Costs Credit 101000 Fund Balance With Treasury

U.S. Standard General Ledger Account Transactions

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-B234.

Budgetary Entry

Debit451000ApportionmentsDebit461000Allotments - Realized ResourcesDebit462000Unobligated Funds Exempt From ApportionmentDebit480100Undelivered Orders - Obligations, UnpaidCredit490200Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 610000 Operating Expenses/Program Costs Credit 101000 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 non-federal 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 B234.

Budgetary Entry

Debit 461000 Allotments - Realized Resources Credit 490200 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 729000 Other Losses

Credit 101000 Fund Balance With Treasury

B109 To record payment of interest not previously accrued.

Comment: If funded by a direct appropriation, also post USSGL TC-B234. See USSGL TC-

B418 for accrued interest.

Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

Debit 461000 Allotments - Realized Resources

Debit 462000 Unobligated Funds Exempt From Apportionment

Credit 490200 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 631000 Interest Expenses on Borrowing From the Bureau of the Fiscal Service

and/or the Federal Financing Bank

Debit 632000 Interest Expenses on Securities

Debit 633000 Other Interest Expenses

Credit 101000 Fund Balance With Treasury

U.S. Standard General Ledger Account Transactions

B110 To record a confirmed disbursement schedule where an unpaid delivered order was previously accrued. For nonfiduciary deposit funds, omit Budgetary Entry.

Comment: Clearing from unpaid to paid. Also post USSGL TC B235. For a confirmed

disbursement schedule where an upward adjustment of prior-year unpaid delivered

orders was previously accrued, see USSGL TC B115.

Reference: See USSGL Implementation Guide: Nonfiduciary Deposit Funds with Investment

Authority and Clearing Accounts.

Budgetary Entry Debit 490100

 <i>j</i>	
490100	Delivered Orders - Obligations, Unpaid
490200	Delivered Orders - Obligations, Paid
y Entry	
211000	Accounts Payable
211200	Accounts Payable for Federal Government Sponsored Enterprise
212000	Disbursements in Transit
213000	Contract Holdbacks
216000	Entitlement Benefits Due and Payable
219000	Other Liabilities With Related Budgetary Obligations
220000	Liability for Unpaid Insurance Claims
221000	Accrued Funded Payroll and Leave
221100	Withholdings Payable
221300	Employer Contributions and Payroll Taxes Payable
221500	Other Post Employment Benefits Due and Payable
294000	Capital Lease Liability
101000	Fund Balance With Treasury
	490100 490200 y Entry 211000 211200 213000 216000 219000 220000 221100 221300 221300 221500 294000

B111 To record the actual capital transfer to repay a negative modification adjustment transfer to the General Fund from a financing fund.

Budgetary Entry

Credit

Debit	404700	Anticipated Transfers to the General Fund of the U.S. Government -
		Current-Year Authority
Debit	404800	Anticipated Transfers to the General Fund of the U.S. Government -
		Prior-Year Balances
Credit	414201	Modification Adjustment Transfer of Borrowing Authority
		Converted to Cash
Credit	415100	Actual Capital Transfers to the General Fund of the U.S.
		Government, Current-Year Authority
Credit	415200	Actual Capital Transfers to the General Fund of the U.S.
		Government, Prior-Year Balances
Proprietary	Entry	
Debit	576600	Non-Expenditure Financing Sources - Transfers-Out - Capital

101000

Transfers

Fund Balance With Treasury

U.S. Standard General Ledger Account Transactions

B112 To record accrued interest paid.

Comment: See USSGL TC-B418 for the accrued liability. Also post USSGL TC B235.

Budgetary Entry

Debit 490100 Delivered Orders - Obligations, Unpaid Credit 490200 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 214000 Accrued Interest Payable - Not Otherwise Classified
Debit 214100 Accrued Interest Payable - Loans
Debit 214200 Accrued Interest Payable - Debt
Credit 101000 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 490100 Delivered Orders - Obligations, Unpaid Credit 490200 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 251100 Capitalized Loan Interest Payable - Non-Credit Reform

Credit 101000 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 461000 Allotments - Realized Resources
Credit 490200 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 155900 Foreclosed Property - Allowance

Debit 291000 Prior Liens Outstanding on Acquired Collateral

Credit 101000 Fund Balance With Treasury

U.S. Standard General Ledger Account Transactions

B115 To record a confirmed disbursement schedule where an upward adjustment of a prior-year unpaid delivered order was previously accrued.

Comment: Clearing from unpaid to paid. Also post USSGL TC B235. For a confirmed

disbursement schedule where an unpaid delivered order was previously accrued, see

USSGL TC B110.

Вı	10	lgetary	Entry
_	_		

Debit	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations,
		Unpaid
Credit	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations,
		Paid

Proprietary Entry

Debit	211000	Accounts Payable
Debit	211200	Accounts Payable for Federal Government Sponsored Enterprise
Debit	212000	Disbursements in Transit
Debit	213000	Contract Holdbacks
Debit	216000	Entitlement Benefits Due and Payable
Debit	219000	Other Liabilities With Related Budgetary Obligations
Debit	220000	Liability for Unpaid Insurance Claims
Debit	221000	Accrued Funded Payroll and Leave
Debit	221100	Withholdings Payable
Debit	221300	Employer Contributions and Payroll Taxes Payable
Debit	221500	Other Post Employment Benefits Due and Payable
Debit	294000	Capital Lease Liability
Credit	101000	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 461000 Allotments - Realized Resources
Credit 490200 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 155100 Foreclosed Property

Credit 101000 Fund Balance With Treasury

U.S. Standard General Ledger Account Transactions

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	445000	Unapportioned Authority
Credit	426700	Other Actual Governmental-Type Collections From Non-Federal
		Sources

Proprietary Entry

Debit	589000	Tax Revenue Refunds - Not Otherwise Classified
Debit	589100	Tax Revenue Refunds - Individual
Debit	589200	Tax Revenue Refunds - Corporate
Debit	589300	Tax Revenue Refunds - Unemployment
Debit	589400	Tax Revenue Refunds - Excise
Debit	589500	Tax Revenue Refunds - Estate and Gift
Debit	589600	Tax Revenue Refunds - Customs
Credit	101000	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	404700	Anticipated Transfers to the General Fund of the U.S. Government -
		Current-Year Authority
Debit	404800	Anticipated Transfers to the General Fund of the U.S. Government -
		Prior-Year Balances
Credit	415100	Actual Capital Transfers to the General Fund of the U.S.
		Government, Current-Year Authority
Credit	415200	Actual Capital Transfers to the General Fund of the U.S.
		Government, Prior-Year Balances

Proprietary Entry

Debit	297000	Liability for Capital Transfers
Credit	101000	Fund Balance With Treasury

U.S. Standard General Ledger Account Transactions

B120 To record principal repayments to the Bureau of the Fiscal Service and the Federal Financing Bank via non-expenditure 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 non-expenditure

transfers that were previously anticipated. If repayment is a result of a debt

forgiveness appropriation, also post USSGL TC B235.

Budgetary I	Entry	
Debit	404700	Anticipated Transfers to the General Fund of the U.S. Government -
		Current-Year Authority
Debit	404800	Anticipated Transfers to the General Fund of the U.S. Government -
		Prior-Year Balances
Credit	414200	Actual Repayment of Borrowing Authority Converted to Cash
Credit	414600	Actual Repayments of Debt, Current-Year Authority
Credit	414700	Actual Repayments of Debt, Prior-Year Balances
Proprietary	Entry	
Debit	211000	Accounts Payable
Debit	211200	Accounts Payable for Federal Government Sponsored Enterprise
Debit	251000	Principal Payable to the Bureau of the Fiscal Service
Debit	252000	Principal Payable to the Federal Financing Bank
Credit	101000	Fund Balance With Treasury

B121 To record principal repayments at par value to the Bureau of the Fiscal Service 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. If posting TC-B404, record a debit to USSGL account 461000.

Reference: USSGL implementation guidance; Non-Credit Reform Borrowings From Treasury

With Capitalized Interest

101000

Budgetary Entry

Credit

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Debit	445000	Unapportioned Authority
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	414200	Actual Repayment of Borrowing Authority Converted to Cash
Credit	414600	Actual Repayments of Debt, Current-Year Authority
Credit	414700	Actual Repayments of Debt, Prior-Year Balances
Proprietar	y Entry	
Proprietar Debit	y Entry 211000	Accounts Payable
-		Accounts Payable Accounts Payable for Federal Government Sponsored Enterprise
Debit	211000	•
Debit Debit	211000 211200	Accounts Payable for Federal Government Sponsored Enterprise
Debit Debit Debit	211000 211200 251000	Accounts Payable for Federal Government Sponsored Enterprise Principal Payable to the Bureau of the Fiscal Service

Fund Balance With Treasury

SUPPLEMENT Section III

U.S. Standard General Ledger Account Transactions

B122 To record repayments of other debt.

Comment: Also post USSGL TC-B234 if funded by a direct appropriation. This transaction is

applicable to redemptions.

Budgetary Entry

Debit 461000 Allotments - Realized Resources
Credit 490200 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 259000 Other Debt

Credit 101000 Fund Balance With Treasury

B123 To record in the issuing entity, the sale of federal securities at par value.

Budgetary Entry

None

Proprietary Entry

Debit 101000 Fund Balance With Treasury

Credit 253000 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; Investments in Treasury and Agency Securities

Budgetary Entry

None

Proprietary Entry

Debit 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the

Fiscal Service

Debit 162000 Investments in Securities Other Than the Bureau of the Fiscal Service

Securities

Credit 101000 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 101000 Fund Balance With Treasury

Credit 253000 Securities Issued by Federal Agencies Under General and Special

Financing Authority

Credit 253200 Premium on Securities Issued by Federal Agencies Under General

and Special Financing Authority

U.S. Standard General Ledger Account Transactions

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 411400. 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; Investments in Treasury and Agency Securities

Dudgeter: E		
Budgetary E Debit	439400	Receipts Unavailable for Obligation Upon Collection
		• •
Debit	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year
		Balances
Debit	439730	Appropriations Temporarily Precluded From Obligation
Debit	439800	Offsetting Collections Temporarily Precluded From Obligation
Debit	445000	Unapportioned Authority
Debit	451000	Apportionments
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	411400	Appropriated Receipts Derived From Available Trust or Special
		Fund Receipts
Credit	427300	Interest Collected From Treasury
Proprietary	Entry	
Debit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the
		Fiscal Service
Debit	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the
		Fiscal Service
Debit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service
		Securities
Debit	162200	Premium on Securities Other Than the Bureau of the Fiscal Service
		Securities
Credit	101000	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 101000 Fund Balance With Treasury
Debit 253100 Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit 253000 Securities Issued by Federal Agencies Under General and Special

Financing Authority

U.S. Standard General Ledger Account Transactions

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; Investments in Treasury and Agency Securities

Budgetary Entry

None

Credit

101000

Proprietary	Entry	
Debit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the
		Fiscal Service
Debit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service
		Securities
Debit	163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the
		Bureau of the Fiscal Service
Credit	101000	Fund Balance With Treasury
Credit	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the
		Fiscal Service
Credit	162100	Discount on Securities Other Than the Bureau of the Fiscal Service
		Securities
Credit	163100	Discount on U.S. Treasury Zero Coupon Bonds Issued by the

Bureau of the Fiscal Service

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 l	Entry	
Debit	439400	Receipts Unavailable for Obligation Upon Collection
Debit	439700	Appropriations (special or trust), Borrowing Authority and Contract
		Authority Temporarily Precluded From Obligation - Current-Year
		Balances
Debit	439730	Appropriations Temporarily Precluded From Obligation
Debit	439800	Offsetting Collections Temporarily Precluded From Obligation
Debit	445000	Unapportioned Authority
Debit	451000	Apportionments
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	411400	Appropriated Receipts Derived From Available Trust or Special
		Fund Receipts
Credit	427300	Interest Collected From Treasury
Proprietary	Entry	
Debit	134200	Interest Receivable - Investments

Fund Balance With Treasury

U.S. Standard General Ledger Account Transactions

B130 To record a lien paid before personal property is sold.

Comment: If funded by a direct appropriation, also post USSGL TC-B234.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for

Inventory and Related Property"

Budgetary Entry

Debit 480100 Undelivered Orders - Obligations, Unpaid Credit 490200 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 154900 Forfeited Property - Allowance Credit 101000 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 445000 Unapportioned Authority
Debit 462000 Unobligated Funds Exempt From Apportionment
Credit 414600 Actual Repayments of Debt, Current-Year Authority
Credit 414700 Actual Repayments of Debt, Prior-Year Balances

Proprietary Entry

Debit 251000 Principal Payable to the Bureau of the Fiscal Service
Debit 252000 Principal Payable to the Federal Financing Bank
Debit 721200 Losses on Disposition of Borrowings
Credit 101000 Fund Balance With Treasury
Credit 711200 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 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the

Fiscal Service

Debit 162000 Investments in Securities Other Than the Bureau of the Fiscal Service

Securities

Credit 101000 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 134200 Interest Receivable - Investments Credit 101000 Fund Balance With Treasury

U.S. Standard General Ledger Account Transactions

B134 To record appropriations accrued 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 U.S. Government via Treasury Appropriation Warrant, or that

receive allocation transfers from general fund appropriated TAFS. USSGL transactions that reference this transaction: A492, B402, B406, B412, B416, B418, B428, B430, B436, B438, B452, D106, D107, D134, D626, E102, E104, E106, E108, E109, E204, and E412. USSGL transactions that reference a reversal for this

transaction: B450, D102, D110, D618, F128, and F148.

Reference: USSGL implementation guidance; Appropriations Used

Budgetary Entry

None

Proprietary Entry

Debit 310700 Unexpended Appropriations - Used - Accrued Credit 570000 Expended Appropriations - Used - Accrued

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 427700 Other Actual Collections - Federal/Non-Federal Exception Sources

Credit 445000 Unapportioned Authority

Proprietary Entry

Debit 101000 Fund Balance With Treasury

Credit 711200 Gains on Disposition of Borrowings

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

B136 To record in the liquidating account the actual capital transfer of excess cash to the General Fund of the U.S. Government.

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

Daugetary 1	J11 C1 y	
Debit	404700	Anticipated Transfers to the General Fund of the U.S. Government -
		Current-Year Authority
Debit	404800	Anticipated Transfers to the General Fund of the U.S. Government -
		Prior-Year Balances
Credit	415100	Actual Capital Transfers to the General Fund of the U.S.
		Government, Current-Year Authority
Credit	415200	Actual Capital Transfers to the General Fund of the U.S.

Government, Prior-Year Balances

Proprietary Entry

Debit 297000 Liability for Capital Transfers 101000 Fund Balance With Treasury Credit

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.

Also post USSGL TC-B121 for the principal portion of the repayment. See USSGL **Comment:**

TC-B131 for Federal Financing Bank principal repayments resulting in a gain or

loss.

USSGL implementation guidance; Non-Credit Reform Borrowings From Treasury **Reference:**

With Capitalized Interest

Budgetary Entry			
Debit	451000	Apportionments	
Debit	461000	Allotments - Realized Resources	
Debit	462000	Unobligated Funds Exempt From Apportionment	
Debit	470000	Commitments - Programs Subject to Apportionment	
Debit	472000	Commitments - Programs Exempt From Apportionment	
Credit	490200	Delivered Orders - Obligations, Paid	

Proprietary Entry

Debit 721200 Losses on Disposition of Borrowings Credit 101000 Fund Balance With Treasury

SUPPLEMENT Section III

U.S. Standard General Ledger Account Transactions

B138 To record in 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 non-exchange expenditure transfers-out.

Reference: USSGL implementation guidance; Trust Fund Guide

Budgetary Entry

Debit 451000 Apportionments

Debit 461000 Allotments - Realized Resources

Debit 462000 Unobligated Funds Exempt From Apportionment

Credit 490200 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 610000 Operating Expenses/Program Costs
Credit 101000 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 Scenario

Budgetary Entry

Debit 445000 Unapportioned Authority

Credit 415100 Actual Capital Transfers to the General Fund of the U.S.

Government, Current-Year Authority

Credit 415200 Actual Capital Transfers to the General Fund of the U.S.

Government, Prior-Year Balances

Proprietary Entry

Debit 576600 Non-Expenditure Financing Sources - Transfers-Out - Capital

Transfers

Credit 101000 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 Website. 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 120000 Foreign Currency Credit 119000 Other Cash

U.S. Standard General Ledger Account Transactions

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 119400 Exchange Stabilization Fund (ESF) Assets - Holdings of Special

Drawing Rights (SDR)

Credit 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the

Fiscal Service

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 Website. 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 231000 Liability for Advances and Prepayments

Credit 120000 Foreign Currency

B143 To record the reinvestment of daily inflation of Treasury Inflation Protected Securities.

Budgetary Entry

None

Proprietary Entry

Debit 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the

Fiscal Service

Credit 101000 Fund Balance With Treasury

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 120500 Foreign Currency Denominated Equivalent Assets

Debit 138400 Interest Receivable - Foreign Currency Denominated Assets

Credit 120900 Uninvested Foreign Currency Credit 531100 Interest Revenue - Investments

U.S. Standard General Ledger Account Transactions

B146 To record a foreign currency rate intervention.

Comment: For the Department of Treasury use only. Credit USSGL account 167000 if long-

term investments are used for interventions.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

None

Proprietary Entry

Debit 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the

Fiscal Service

Credit 120500 Foreign Currency Denominated Equivalent Assets

Credit 167000 Foreign Investments

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 TC 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-Fiscal Service 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," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA

Module.

Budgetary Entry

None

Proprietary Entry

Debit 113000 Funds Held Outside of Treasury - Budgetary

Credit 101000 Fund Balance With Treasury

B152 To record a purchase of a non-Bureau of the Fiscal Service 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-Fiscal

Service 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-Fiscal Service 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," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as

reclassifications in the CARS CTA Module.

Budgetary Entry

Debit 461000 Allotments - Realized Resources

Debit 462000 Unobligated Funds Exempt From Apportionment

Credit 490200 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 162000 Investments in Securities Other Than the Bureau of the Fiscal Service

Securities

Credit 113000 Funds Held Outside of Treasury - Budgetary

U.S. Standard General Ledger Account Transactions

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	134200	Interest Receivable - Investments
Debit	167000	Foreign Investments
Debit	167200	Premium on Foreign Investments
Credit	120900	Uninvested Foreign Currency
Credit	167100	Discount on Foreign Investments
Credit	531100	Interest Revenue - Investments

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 Fiscal Service 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," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications

in the CARS CTA Module.

Budgetary Entry

Debit 461000 Allotments - Realized Resources

Debit 462000 Unobligated Funds Exempt From Apportionment

Credit 490200 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 610000 Operating Expenses/Program Costs

Credit 113000 Funds Held Outside of Treasury - Budgetary

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 164200 Preferred Stock Accounted for Under the Provisions of the Federal

Credit Reform Act

Debit 164400 Common Stock Accounted for Under the Provisions of the Federal

Credit Reform Act

Credit 101000 Fund Balance With Treasury

U.S. Standard General Ledger Account Transactions

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 TCA123 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.

Rud	getary	Entry
Duu	ectai v	EHUL V

Debit	445000	Unapportioned Authority
Debit	451000	Apportionments
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	427300	Interest Collected From Treasury
Proprietar	y Entry	
Debit	164200	Preferred Stock Accounted for Under the Provisions of the Federal
		Credit Reform Act
Debit	164400	Common Stock Accounted for Under the Provisions of the Federal
		Credit Reform Act
Debit	164700	Premium on Securities Accounted for Under the Provisions of the
		Federal Credit Reform Act
Credit	101000	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

Proprieta	ry Entry
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Debit	164200	Preferred Stock Accounted for Under the Provisions of the Federal
		Credit Reform Act
Debit	164400	Common Stock Accounted for Under the Provisions of the Federal
		Credit Reform Act
Credit	101000	Fund Balance With Treasury
Credit	164600	Discount on Securities Account 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

Proprietary	Lntry	
Debit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the
		Fiscal Service
Debit	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the
		Fiscal Service
Debit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service
		Securities
Debit	162200	Premium on Securities Other Than the Bureau of the Fiscal Service
		Securities
Credit	101000	Fund Balance With Treasury

U.S. Standard General Ledger Account Transactions

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	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the
		Fiscal Service
Debit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service
		Securities
Debit	163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the
		Bureau of the Fiscal Service
Credit	101000	Fund Balance With Treasury
Credit	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the
		Fiscal Service
Credit	162100	Discount on Securities Other Than the Bureau of the Fiscal Service
		Securities
Credit	163100	Discount on U.S. Treasury Zero Coupon Bonds Issued by the
		Bureau of the Fiscal Service

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 General Fund Receipt Account.

Budgetary Entry

None

Proprietary Entry

Debit	165000	Preferred Stock in Federal Government Sponsored Enterprise
Debit	165200	Common Stock Warrants in Federal Government Sponsored
		Enterprise

Credit 590000 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 B234.

Budgetary Entry

Debit 461000 Allotments - Realized Resources
Credit 490200 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 292200 Contingent Liabilities - Federal Government Sponsored Enterprise
Credit 101000 Fund Balance With Treasury

SUPPLEMENT Section III

U.S. Standard General Ledger Account Transactions

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 Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

Debit 463500 Funds Not Available - Adjustments to the Exchange Stabilization

Fund (ESF)

Debit 490100 Delivered Orders - Obligations, Unpaid

Credit 426800 Interest Collected From Foreign Securities and Special Drawing

Rights (SDR)

Proprietary Entry

Debit 211000 Accounts Payable
Debit 633800 Remuneration Interest

Credit 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the

Fiscal Service

B234 To record the disbursement of appropriations accrued this fiscal year that were not previously accrued.

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 U.S. Government via Treasury Appropriation Warrant, or that receive allocation transfers from general fund-appropriated TAFS in which the use was not previously accrued. If the use of the appropriation was previously accrued, see TC B235. USSGL transactions that reference this transaction: A146, A514, B102, B105, B106, B107, B108, B109, B122, B130, B202, B604, C408, and D126. USSGL transactions that reference a reversal for this transaction: C132, C134,

C136, C137, C138, C139, and D108.

Reference: USSGL implementation guidance; Appropriations Used

Budgetary Entry

None

Proprietary Entry

Debit 310710 Unexpended Appropriations - Used - Disbursed Credit 570010 Expended Appropriations - Disbursed

U.S. Standard General Ledger Account Transactions

B235 To record the disbursement of appropriations that were previously accrued.

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 U.S. Government via Treasury Appropriation Warrant, or that receive allocation transfers from general fund appropriations when the use of the appropriation was previously accrued using TC B134. If the use of the appropriation was not previously accrued, see TC B234. TAFS. USSGL transactions that reference

this transaction: B110, B112, and B120.

Reference: USSGL implementation guidance; Appropriations Used

Budgetary Entry

None

Proprietary Entry

Debit	310710	Unexpended Appropriations - Used - Disbursed
Debit	570000	Expended Appropriations - Used - Accrued
Credit	310700	Unexpended Appropriations - Used - Accrued
Credit	570010	Expended Appropriations - Disbursed

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 461000 Allotments - Realized Resources

Credit 470000 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 462000 Unobligated Funds Exempt From Apportionment

Credit 472000 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

Debit461000Allotments - Realized ResourcesDebit462000Unobligated Funds Exempt From ApportionmentDebit470000Commitments - Programs Subject to ApportionmentDebit472000Commitments - Programs Exempt From Apportionment

Credit 480100 Undelivered Orders - Obligations, Unpaid

Proprietary Entry

None

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

B308 To record current-year undelivered orders with an advance.

> See USSGL TC-B604 for the expense. **Comment:**

Budgetary Entry 461000

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Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	470000	Commitments - Programs Subject to Apportionment
Debit	472000	Commitments - Programs Exempt From Apportionment
Debit	480100	Undelivered Orders - Obligations, Unpaid
Credit	480200	Undelivered Orders - Obligations Prenaid/Advanced

Undelivered Orders - Obligations, Prepaid/Advanced

Proprietary Entry

Debit 141000 Advances and Prepayments Credit 101000 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.

USSGL implementation guidance; U.S. Debit Card Program **Reference:**

Budgetary Entry

Debit 470000 Commitments - Programs Subject to Apportionment Credit 480200 Undelivered Orders - Obligations, Prepaid/Advanced

Proprietary Entry

Debit 141000 Advances and Prepayments 112500 U.S. Debit Card Funds Credit

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.

USSGL implementation guidance; USSGL Budgetary Accounting Guide Reference:

Budgetary Entry

Debit 470000 Commitments - Programs Subject to Apportionment

461000 Allotments - Realized Resources Credit

480100 Undelivered Orders - Obligations, Unpaid Credit

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	472000	Commitments - Programs Exempt From Apportionment
Credit	462000	Unobligated Funds Exempt From Apportionment
Credit	480100	Undelivered Orders - Obligations, Unpaid

Proprietary Entry

None

U.S. Standard General Ledger Account Transactions

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 461000 Allotments - Realized Resources

Debit 470000 Commitments - Programs Subject to Apportionment

Credit 480100 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 462000 Unobligated Funds Exempt From Apportionment
Debit 472000 Commitments - Programs Exempt From Apportionment

Credit 480100 Undelivered Orders - Obligations, Unpaid

Proprietary Entry

None

U.S. Standard General Ledger Account Transactions

B400 - B599 Disbursements and Payables - Payables/Accrued Liabilities

B402 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 "inprocess type" accounts and assisted acquisition situations, see USSGL TC-D514. Due to the reconciliation of interagency expenses and revenues, agencies first must record all direct costs to a USSGL account 600000 expense series account and then offset those amounts using USSGL account 661000 when the costs are capitalized to the appropriate type asset account. For other payroll related transactions, see USSGL TCs-E104 through E117. Record USSGL account 219000 for grants payable.

Budgetary Entry

Budgetary		
Debit	480100	Undelivered Orders - Obligations, Unpaid
Credit	490100	Delivered Orders - Obligations, Unpaid
Proprietar	y Entry	
Debit	151100	Operating Materials and Supplies Held for Use
Debit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Debit	151600	Operating Materials and Supplies in Development
Debit	152100	Inventory Purchased for Resale
Debit	152200	Inventory Held in Reserve for Future Sale
Debit	152500	Inventory - Raw Materials
Debit	152700	Inventory - Finished Goods
Debit	156100	Commodities Held Under Price Support and Stabilization Support
		Programs
Debit	157100	Stockpile Materials Held in Reserve
Debit	157200	Stockpile Materials Held for Sale
Debit	159100	Other Related Property
Debit	171100	Land and Land Rights
Debit	171200	Improvements to Land
Debit	172000	Construction-in-Progress
Debit	173000	Buildings, Improvements, and Renovations
Debit	174000	Other Structures and Facilities
Debit	175000	Equipment
Debit	182000	Leasehold Improvements
Debit	183000	Internal-Use Software
Debit	183200	Internal-Use Software in Development
Debit	184000	Other Natural Resources
Debit	189000	Other General Property, Plant, and Equipment
Debit	199000	Other Assets
Debit	610000	Operating Expenses/Program Costs
Debit	615000	Expensed Asset
Debit	640000	Benefit Expense
Debit	690000	Non-Production Costs
Credit	211000	Accounts Payable
Credit	213000	Contract Holdbacks
Credit	219000	Other Liabilities With Related Budgetary Obligations
Credit	219100	Liability for Employer Benefits and Claims Incurred but Not
		Reported
Credit	220000	Liability for Unpaid Insurance Claims
Credit	221000	Accrued Funded Payroll and Leave
Credit	221100	Withholdings Payable

Part 1 Fiscal Year 2021 Reporting SUPPLEMENT Section III

U.S. Standard General Ledger Account Transactions

Credit 221300 Employer Contributions and Payroll Taxes Payable

B403 To record accounts payable 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 240000 Liability for Non-Fiduciary Deposit Funds and Undeposited

Collections

Credit 211000 Accounts Payable

B404 To record a downward adjustment of a current-year unpaid undelivered order.

Budgetary Entry

Debit 480100 Undelivered Orders - Obligations, Unpaid

Credit 461000 Allotments - Realized Resources

Credit 462000 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

B405 To record accounts payable in a nonfiduciary deposit fund for administrative fees paid to another federal entity. This transaction is recorded only when an agency has the authority to charge an

administrative fee to be paid 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 679000 Other Expenses Not Requiring Budgetary Resources

Credit 211000 Accounts Payable

U.S. Standard General Ledger Account Transactions

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 and assisted acquisition situations, see USSGL TC-D514. Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to a USSGL account 600000 expense series account and then offset those amounts using USSGL account 661000 when the costs are capitalized to the appropriate type asset account. For other payroll related transactions, see USSGL

TCs-E104 through E117.

	1 C3-L104 (inough E117.
Budgetary	Entry	
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	490100	Delivered Orders - Obligations, Unpaid
Proprietar	y Entry	
Debit	151100	Operating Materials and Supplies Held for Use
Debit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Debit	151600	Operating Materials and Supplies in Development
Debit	152100	Inventory Purchased for Resale
Debit	152200	Inventory Held in Reserve for Future Sale
Debit	152500	Inventory - Raw Materials
Debit	152700	Inventory - Finished Goods
Debit	156100	Commodities Held Under Price Support and Stabilization Support
		Programs
Debit	157100	Stockpile Materials Held in Reserve
Debit	157200	Stockpile Materials Held for Sale
Debit	159100	Other Related Property
Debit	171100	Land and Land Rights
Debit	171200	Improvements to Land
Debit	172000	Construction-in-Progress
Debit	173000	Buildings, Improvements, and Renovations
Debit	174000	Other Structures and Facilities
Debit	175000	Equipment
Debit	182000	Leasehold Improvements
Debit	183000	Internal-Use Software
Debit	183200	Internal-Use Software in Development
Debit	184000	Other Natural Resources
Debit	189000	Other General Property, Plant, and Equipment
Debit	199000	Other Assets
Debit	610000	Operating Expenses/Program Costs
Debit	690000	Non-Production Costs
Credit	211000	Accounts Payable
Credit	213000	Contract Holdbacks

U.S. Standard General Ledger Account Transactions

B407 To record a contra expense in a nonfiduciary deposit fund for administrative fees paid to another

federal entity. This transaction is recorded only when an agency has the authority to charge an administrative fee to be paid 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 240000 Liability for Non-Fiduciary Deposit Funds and Undeposited

Collections

Credit 679500 Contra Expense-Non-Fiduciary Deposit Fund Intra-governmental

Administrative Fees

B408 To reclassify payable schedules for disbursements to "in-transit" until the payment schedule is confirmed.

Budgetary Entry

None

Pro	prietary	Entry

Debit	211000	Accounts Payable
Debit	211200	Accounts Payable for Federal Government Sponsored Enterprise
Debit	213000	Contract Holdbacks
Debit	214000	Accrued Interest Payable - Not Otherwise Classified
Debit	216000	Entitlement Benefits Due and Payable
Debit	219000	Other Liabilities With Related Budgetary Obligations
Debit	220000	Liability for Unpaid Insurance Claims
Debit	221000	Accrued Funded Payroll and Leave
Debit	221100	Withholdings Payable
Debit	221300	Employer Contributions and Payroll Taxes Payable
Debit	221500	Other Post Employment Benefits Due and Payable
Debit	294000	Capital Lease Liability
Credit	212000	Disbursements in Transit

B410 To record advances and prepayments "in transit" until disbursements are confirmed.

Budgetary Entry

None

Proprietary Entry

Debit 141000 Advances and Prepayments Credit 212000 Disbursements in Transit

U.S. Standard General Ledger Account Transactions

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 461000 Allotments - Realized Resources

Debit 462000 Unobligated Funds Exempt From Apportionment Credit 490100 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 610000 Operating Expenses/Program Costs

Credit 211000 Accounts Payable

B416 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	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	470000	Commitments - Programs Subject to Apportionment
Debit	472000	Commitments - Programs Exempt From Apportionment
Credit	490100	Delivered Orders - Obligations, Unpaid

Proprietary Entry

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Debit	589000	Tax Revenue Refunds - Not Otherwise Classified
Debit	589100	Tax Revenue Refunds - Individual
Debit	589200	Tax Revenue Refunds - Corporate
Debit	589300	Tax Revenue Refunds - Unemployment
Debit	589400	Tax Revenue Refunds - Excise
Debit	589500	Tax Revenue Refunds - Estate and Gift
Debit	589600	Tax Revenue Refunds - Customs
Debit	633000	Other Interest Expenses
Credit	211000	Accounts Payable
Credit	214000	Accrued Interest Payable - Not Otherwise Classified
Credit	219000	Other Liabilities With Related Budgetary Obligations

U.S. Standard General Ledger Account Transactions

B417 To record in a loan guarantee financing account an accrued expense to a third party, in which no asset is received. This transaction includes payments of incurred default claims, interest supplements, and other loan guarantee financing claims.

Comment: Only post this transaction for claims within a loan guarantee financing account that

are incurred, but not yet disbursed. At the time of disbursement to a third-party, post

USSGL TC-B110.

Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

Debit 461000 Allotments - Realized Resources

Credit 490100 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 218000 Loan Guarantee Liability
Credit 211000 Accounts Payable

B418 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 461000 Allotments - Realized Resources

Debit 462000 Unobligated Funds Exempt From Apportionment

Credit 490100 Delivered Orders - Obligations, Unpaid

Proprietary Entry

631000 Interest Expenses on Borrowing From the Bureau of the Fiscal Service Debit and/or the Federal Financing Bank Debit 632000 Interest Expenses on Securities Debit 633000 Other Interest Expenses Credit 214000 Accrued Interest Payable - Not Otherwise Classified 214100 Credit Accrued Interest Payable - Loans Credit 214200 Accrued Interest Payable - Debt

U.S. 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

Pro	prietary	Entry
rro	prietary	Entry

Debit	680000	Future Funded Expenses
Credit	216000	Entitlement Benefits Due and Payable
Credit	217000	Subsidy Payable to the Financing Account
Credit	219100	Liability for Employer Benefits and Claims Incurred but Not
		Reported
Credit	220000	Liability for Unpaid Insurance Claims
Credit	222000	Unfunded Leave
Credit	229000	Other Unfunded Employment Related Liability
Credit	261000	Actuarial Pension Liability
Credit	262000	Actuarial Health Insurance Liability
Credit	263000	Actuarial Life Insurance Liability
Credit	266000	Actuarial Liabilities for Federal Insurance and Guarantee Programs
Credit	267000	Actuarial Liabilities for Treasury-Managed Benefit Programs
Credit	269000	Other Actuarial Liabilities
Credit	299000	Other Liabilities Without Related Budgetary Obligations
Credit	299500	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	685000	Employer Contributions to Employee Benefit Programs Not Requiring
		Current-Year Budget Authority (Unobligated)
Credit	222500	Unfunded FECA Liability
Credit	229000	Other Unfunded Employment Related Liability

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. 5, "Accounting for

Liabilities of the Federal Government", as amended by FASAB SFFAS No. 12,

"Recognition of Contingent Liabilities Arising from Litigation"

Budgetary Entry

None

Proprietary Entry

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Debit	679000	Other Expenses Not Requiring Budgetary Resources	
Debit	680000	Future Funded Expenses	
Debit	729000	Other Losses	
Credit	292000	Contingent Liabilities	
Credit	292200	Contingent Liabilities - Federal Government Sponsored Enterprise	

U.S. Standard General Ledger Account Transactions

B425 To record a contingent liability related to capital transfer.

Comment: Refer to FASAB SFFAS No. 5, "Accounting for Liabilities of the Federal

Government," for discussion of contingent liabilities. See USSGL TC A142 to record anticipated non-expenditure payments to the General Fund of the U.S.

Government.

Reference: USSGL implementation guidance; Changes Related to Capital Transfers

Budgetary Entry

None

Proprietary Entry

Debit 579200 Financing Sources To Be Transferred Out - Contingent Liability

Credit 292300 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	760000	Changes in Actuarial Liability
Credit	265000	Actuarial FECA Liability
Credit	266000	Actuarial Liabilities for Federal Insurance and Guarantee Programs
Credit	267000	Actuarial Liabilities for Treasury-Managed Benefit Programs
Credit	269000	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 461000 Allotments - Realized Resources

Credit 490100 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 155100 Foreclosed Property
Credit 211000 Accounts Payable

U.S. Standard General Ledger Account Transactions

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 461000 Allotments - Realized Resources

Debit 462000 Unobligated Funds Exempt From Apportionment

Credit 490100 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 152100 Inventory Purchased for Resale

Credit 211000 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 154100 Forfeited Property Held for Sale Credit 232000 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 154100 Forfeited Property Held for Sale Credit 232000 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 461000 Allotments - Realized Resources

Debit 480100 Undelivered Orders - Obligations, Unpaid Credit 490100 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 299500 Estimated Cleanup Cost Liability
Debit 610000 Operating Expenses/Program Costs

Debit 690000 Non-Production Costs
Credit 211000 Accounts Payable
Credit 680000 Future Funded Expenses

SUPPLEMENT Section III

U.S. Standard General Ledger Account Transactions

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 480100 Undelivered Orders - Obligations, Unpaid Credit 490100 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 181000 Assets Under Capital Lease Credit 294000 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 214000 Accrued Interest Payable - Not Otherwise Classified
Credit 251100 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 463500 Funds Not Available - Adjustments to the Exchange Stabilization

Fund (ESF)

Credit 490100 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 610000 Operating Expenses/Program Costs

Credit 211000 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 490100 Delivered Orders - Obligations, Unpaid

Credit 426800 Interest Collected From Foreign Securities and Special Drawing

Rights (SDR)

Proprietary Entry

Debit 211000 Accounts Payable

Credit 119400 Exchange Stabilization Fund (ESF) Assets - Holdings of Special

Drawing Rights (SDR)

U.S. Standard General Ledger Account Transactions

B450 To record a gain on current-year unpaid obligations due to fluctuation of foreign currency exchange rates on a non-monetary transaction, where excess obligations due to the rate variance are deobligated at the time of disbursement.

Comment: Reverse USSGL TC B134 for direct appropriations. Post this transaction immediately preceding disbursement (USSGL TC B110).

Budgetary Entry

Debit 490100 Delivered Orders - Obligations, Unpaid Credit 445000 Unapportioned Authority Apportionments

Credit 461000 Allotments - Realized Resources

Proprietary Entry

Debit 211000 Accounts Payable Credit 719000 Other Gains

B452 To record a loss on current-year unpaid obligations due to fluctuation of foreign currency exchange rates on non-monetary transaction, where additional US equivalent dollars are obligated to cover the rate variance at the time of disbursement.

Comment: Also post USSGL TC B134 for direct appropriations. Post this transaction

immediately preceding disbursement (USSGL TC B110).

Budgetary Entry

Debit 461000 Allotments - Realized Resources

Credit 490100 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 729000 Other Losses
Credit 211000 Accounts Payable

B600 - B699 Disbursements and Payables - Advances and Prepayments

B602 To record revenue received in advance.

Budgetary Entry

None

Proprietary Entry

Debit 101000 Fund Balance With Treasury

Credit 220500 Liability for Unearned Insurance Premiums

Credit 232000 Other Deferred Revenue

U.S. Standard General Ledger Account Transactions

B604 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-

B234. Also post USSGL TCs G120, G122, and G124 to track purchases.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Debit	480200	Undelivered Orders - Obligations, Prepaid/Advanced	
Credit	490200	Delivered Orders - Obligations, Paid	
Proprietar	y Entry		
Debit	151100	Operating Materials and Supplies Held for Use	
Debit	151200	Operating Materials and Supplies Held in Reserve for Future Use	
Debit	151600	Operating Materials and Supplies in Development	
Debit	152100	Inventory Purchased for Resale	
Debit	152200	Inventory Held in Reserve for Future Sale	
Debit	152500	Inventory - Raw Materials	
Debit	152700	Inventory - Finished Goods	
Debit	156100	Commodities Held Under Price Support and Stabilization Support	
		Programs	
Debit	157100	Stockpile Materials Held in Reserve	
Debit	157200	Stockpile Materials Held for Sale	
Debit	159100	Other Related Property	
Debit	171100	Land and Land Rights	
Debit	171200	Improvements to Land	
Debit	172000	Construction-in-Progress	
Debit	173000	Buildings, Improvements, and Renovations	
Debit	174000	Other Structures and Facilities	
Debit	175000	Equipment	
Debit	182000	Leasehold Improvements	
Debit	183000	Internal-Use Software	
Debit	183200	Internal-Use Software in Development	
Debit	184000	Other Natural Resources	
Debit	189000	Other General Property, Plant, and Equipment	
Debit	199000	Other Assets	
Debit	610000	Operating Expenses/Program Costs	
Debit	640000	Benefit Expense	
Debit	690000	Non-Production Costs	
Credit	141000	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 470000 Commitments - Programs Subject to Apportionment

Credit 490200 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 610000 Operating Expenses/Program Costs

Credit 112500 U.S. Debit Card Funds

U.S. Standard General Ledger Account Transactions

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 422200 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 425300 Prior-Year Unfilled Customer Orders With Advance - Refunds Paid

Credit 422200 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 422300 Uncollected Subsidy from Program Account
Credit 407000 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 610000 Operating Expenses/Program Costs

Credit 561000 Donated Revenue - Non-Financial 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	427100	Actual Program Fund Subsidy Collected
Credit	407000	Anticipated Collections From Federal Sources
Credit	422300	Uncollected Subsidy from Program Account

Proprietary Entry

Debit 101000 Fund Balance With Treasury
Credit 138900 Allowance for Subsidy - Loans - Troubled Assets Relief Program
Credit 139900 Allowance for Subsidy
Credit 218000 Loan Guarantee Liability

U.S. Standard General Ledger Account Transactions

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 427100 Actual Program Fund Subsidy Collected
Credit 407000 Anticipated Collections From Federal Sources

Credit 445000 Unapportioned Authority

Proprietary Entry

Debit 101000 Fund Balance With Treasury
Credit 131000 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	426000	Actual Collections of Governmental-Type Fees	
Debit	426100	Actual Collections of Business-Type Fees	
Debit	426200	Actual Collections of Loan Principal	
Debit	426300	Actual Collections of Loan Interest	
Debit	426600	Other Actual Business-Type Collections From Non-Federal Sources	
Debit	426700	Other Actual Governmental-Type Collections From Non-Federal	
		Sources	
Debit	427300	Interest Collected From Treasury	
Debit	427600	Actual Collections From Financing Fund	
Debit	427700	Other Actual Collections - Federal/Non-Federal Exception Sources	
Credit	406000	Anticipated Collections From Non-Federal Sources	

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	138000	Loans Receivable - Troubled Assets Relief Program
Credit	138100	Interest Receivable - Loans - Troubled Assets Relief Program
Credit	138900	Allowance for Subsidy - Loans - Troubled Assets Relief Program
Credit	531200	Interest Revenue - Loans Receivable/Uninvested Funds

U.S. Standard General Ledger Account Transactions

C108 To record collections in nonfiduciary deposit funds.

Comment: This entry is for the initial and subsequent collections from non-federal sources into

a nonfiduciary deposit fund. This entry should not be used for collections of interest on Treasury securities. For accrual and collection of interest on Treasury securities,

see TC C418, TC E205, and TC C156.

Reference: USSGL implementation guidance: Nonfiduciary Deposit Fund with Investment

Authority and Clearing Account Guidance

Budgetary Entry

None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	113500	Funds Held Outside of Treasury - Non-Budgetary
Debit	113510	Restricted Cash Held Outside of Treasury - Non-Budgetary
Debit	119000	Other Cash
Debit	123500	Foreign Currency Held Outside Of Treasury - Non-Budgetary
Credit	240000	Liability for Non-Fiduciary Deposit Funds and Undeposited
		Collections

U.S. Standard General Ledger Account Transactions

C109 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. See TCs C453 and C457 for daily inflation or deflation of

Treasury Inflation Protected Securities.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Reference:	USSGL implementation guidance, USSGL Budgetary Accounting Guide		
Budgetary Entry			
Debit	426000	Actual Collections of Governmental-Type Fees	
Debit	426100	Actual Collections of Business-Type Fees	
Debit	426200	Actual Collections of Loan Principal	
Debit	426300	Actual Collections of Loan Interest	
Debit	426400	Actual Collections of Rent	
Debit	426500	Actual Collections From Sale of Foreclosed Property	
Debit	426600	Other Actual Business-Type Collections From Non-Federal Sources	
Debit	426700	Other Actual Governmental-Type Collections From Non-Federal	
		Sources	
Debit	427300	Interest Collected From Treasury	
Debit	427600	Actual Collections From Financing Fund	
Debit	427700	Other Actual Collections - Federal/Non-Federal Exception Sources	
Credit	406000	Anticipated Collections From Non-Federal Sources	
Credit	407000	Anticipated Collections From Federal Sources	
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Proprietary 1		E IDI WATE	
Debit	101000	Fund Balance With Treasury	
Credit	131000	Accounts Receivable	
Credit	132000	Funded Employment Benefit Contributions Receivable	
Credit	134000	Interest Receivable - Not Otherwise Classified	
Credit	134100	Interest Receivable - Loans	
Credit	134200	Interest Receivable - Investments	
Credit	134300	Interest Receivable - Taxes	
Credit	135000	Loans Receivable	
Credit	136000	Penalties and Fines Receivable - Not Otherwise Classified	
Credit	136100	Penalties and Fines Receivable - Loans	
Credit	136300	Penalties and Fines Receivable - Taxes	
Credit	137000	Administrative Fees Receivable - Not Otherwise Classified	
Credit	137100	Administrative Fees Receivable - Loans	
Credit	137300	Administrative Fees Receivable - Taxes	
Credit	139900	Allowance for Subsidy	
Credit	155100	Foreclosed Property	
Credit	510000	Revenue From Goods Sold	
Credit	520000	Revenue From Services Provided	
Credit	531000	Interest Revenue - Other	
Credit	531100	Interest Revenue - Investments	
Credit	531200	Interest Revenue - Loans Receivable/Uninvested Funds	
Credit	532000	Penalties and Fines Revenue	
Credit	532500	Administrative Fees Revenue	
Credit	540000	Funded Benefit Program Revenue	
Credit	550000	Insurance and Guarantee Premium Revenue	
Credit	575000	Expenditure Financing Sources - Transfers-In	

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

Credit	590000	Other Revenue
Credit	599700	Financing Sources Transferred In From Custodial Statement
		Collections

C110 To reclassify collections to liquidate prior-year deficiency.

USSGL implementation guidance; Spending Authority From Offsetting Collections **Reference:**

Applied to Liquidate a Deficiency

Budgetary Entry

Debit	421200	Liquidation of Deficiency - Offsetting Collections
Credit	426000	Actual Collections of Governmental-Type Fees
Credit	426100	Actual Collections of Business-Type Fees
Credit	426600	Other Actual Business-Type Collections From Non-Federal Sources
Credit	426700	Other Actual Governmental-Type Collections From Non-Federal
		Sources
Credit	427700	Other Actual Collections - Federal/Non-Federal Exception Sources

Proprietary Entry

None

C111 To record collections in clearing account Treasury Account Symbols (TAS).

USSGL implementation guidance: Nonfiduciary Deposit Fund with Investment Reference:

Authority and clearing Account Guidance

Budgetary Entry

None

Proprietary Entry

Debit 101000 Fund Balance With Treasury Credit 241000 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.

See USSGL TC-B308 for application of an advance. This transaction is also **Comment:**

applicable to credit card rebates.

Budgetary Entry

Debit 480200 Undelivered Orders - Obligations, Prepaid/Advanced Credit 461000 Allotments - Realized Resources

Credit 462000 Unobligated Funds Exempt From Apportionment

Proprietary Entry

101000 Fund Balance With Treasury Debit 141000 Credit Advances and Prepayments

SUPPLEMENT Section III

U.S. Standard General Ledger Account Transactions

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 426800 Interest Collected From Foreign Securities and Special Drawing

Rights (SDR)

Credit 463500 Funds Not Available - Adjustments to the Exchange Stabilization

Fund (ESF)

Proprietary Entry

Debit 120900 Uninvested Foreign Currency

Debit 167000 Foreign Investments

Credit 134200 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 411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts

Credit 439400 Receipts Unavailable for Obligation Upon Collection

Credit 445000 Unapportioned Authority

Credit 462000 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 101000 Fund Balance With Treasury Credit 232000 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 the Treasury use only.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

Debit 426800 Interest Collected From Foreign Securities and Special Drawing

Rights (SDR)

Credit 463500 Funds Not Available - Adjustments to the Exchange Stabilization

Fund (ESF)

Proprietary Entry

Debit 120500 Foreign Currency Denominated Equivalent Assets

Credit 138400 Interest Receivable - Foreign Currency Denominated Assets

U.S. Standard General Ledger Account Transactions

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 426100 Actual Collections of Business-Type Fees

Credit 406000 Anticipated Collections From Non-Federal Sources

Proprietary Entry

Debit 101000 Fund Balance With Treasury
Credit 232000 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 426100 Actual Collections of Business-Type Fees

Credit 406000 Anticipated Collections From Non-Federal Sources

Proprietary Entry

Debit 101000 Fund Balance With Treasury
Credit 218000 Loan Guarantee Liability

C118 To record in the financing fund fees earned when loans are disbursed.

Comment: For loan guarantees and direct loans, fees are earned when the third party disburses.

Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

None

Proprietary Entry

Debit 232000 Other Deferred Revenue

Credit 138900 Allowance for Subsidy - Loans - Troubled Assets Relief Program

Credit 139900 Allowance for Subsidy Credit 218000 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 426800 Interest Collected From Foreign Securities and Special Drawing

Rights (SDR)

Credit 463500 Funds Not Available - Adjustments to the Exchange Stabilization

Fund (ESF)

Proprietary Entry

Debit 119400 Exchange Stabilization Fund (ESF) Assets - Holdings of Special

Drawing Rights (SDR)

Credit 579000 Other Financing Sources

U.S. Standard General Ledger

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.

Account Transactions

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; Investments in Treasury and Agency Securities

Budgetary Entry

None

Proprietary Entry

Debit 101000 Fund Balance With Treasury

Credit 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the

Fiscal Service

Credit 162000 Investments in Securities Other Than the Bureau of the Fiscal

Service Securities

C121 To record the maturity of federal 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 101000 Fund Balance With Treasury

Credit 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the

Fiscal Service

Credit 162000 Investments in Securities Other Than the Bureau of the Fiscal

Service Securities

U.S. Standard General Ledger Account Transactions

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 a 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 securities acquired at a premium

by a nonfiduciary deposit fund.

Reference: USSGL implementation guidance; Investments in Treasury and Agency Securities

Budgetary Entry

None

Pro	prietary	Entry	
Del	bit	101000	Fund Balance With Treasury
Del	bit	161300	Amortization of Discount and Premium on U.S. Treasury Securities
			Issued by the Bureau of the Fiscal Service
Del	bit	162300	Amortization of Discount and Premium on Securities Other Than the
			Bureau of the Fiscal Service Securities
C	redit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the
			Fiscal Service
C	redit	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the
			Fiscal Service
C	redit	162000	Investments in Securities Other Than the Bureau of the Fiscal
			Service Securities
C	redit	162200	Premium on Securities Other Than the Bureau of the Fiscal Service
			Securities

C123 To record the maturity of federal 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	101000	Fund Balance With Treasury	
Debit	161300	Amortization of Discount and Premium on U.S. Treasury Securities	
		Issued by the Bureau of the Fiscal Service	
Debit	162300	Amortization of Discount and Premium on Securities Other Than the	
		Bureau of the Fiscal Service Securities	
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the	
		Fiscal Service	
Credit	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the	
		Fiscal Service	
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal	
		Service Securities	
Credit	162200	Premium on Securities Other Than the Bureau of the Fiscal Service	

Securities

U.S. Standard General Ledger Account Transactions

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 411400, if budgetary resources were previously anticipated, revolving funds credit USSGL account 407000 and special and trust funds credit USSGL account 412000. Also post USSGL TC A122 if authority was previously anticipated and apportioned or USSGL TCA123 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 C128 to record the maturity of a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Fiscal Service. See USSGL TC C125 for securities acquired at a discount by nonfiduciary deposit fund that matured.

Reference: USSGL implementation guidance; Investments in Treasury and Agency Securities

Вı	uc	lg	etary	Entry
_	•			

Credit

162300

Duagetary	Liiti y	
Debit	411400	Appropriated Receipts Derived From Available Trust or Special Fund
		Receipts
Debit	427300	Interest Collected From Treasury
Credit	407000	Anticipated Collections From Federal Sources
Credit	412000	Anticipated Indefinite Appropriations
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	445000	Unapportioned Authority
Credit	451000	Apportionments
Credit	462000	Unobligated Funds Exempt From Apportionment
Proprietary	Entry	
Debit	101000	Fund Balance With Treasury
Debit	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the
		Fiscal Service
Debit	162100	Discount on Securities Other Than the Bureau of the Fiscal Service
		Securities
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the
		Fiscal Service
Credit	161300	Amortization of Discount and Premium on U.S. Treasury Securities
		Issued by the Bureau of the Fiscal Service
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal

the Bureau of the Fiscal Service Securities

Amortization of Discount and Premium on Securities Other Than

Service Securities

U.S. Standard General Ledger Account Transactions

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 Fiscal Service.

Budgetary Entry

None

Proprieta	ary Entry	
Debit	101000	Fund Balance With Treasury
Debit	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the
		Fiscal Service
Debit	162100	Discount on Securities Other Than the Bureau of the Fiscal Service
		Securities
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the
		Fiscal Service
Credit	161300	Amortization of Discount and Premium on U.S. Treasury Securities
		Issued by the Bureau of the Fiscal Service
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal
		Service Securities
Credit	162300	Amortization of Discount and Premium on Securities Other Than
		the Bureau of the Fiscal Service 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	426800	Interest Collected From Foreign Securities and Special Drawing Rights (SDR)
Credit	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

Proprietary Entry

Debit	120900	Uninvested Foreign Currency
Credit	120500	Foreign Currency Denominated Equivalent Assets
Credit	134200	Interest Receivable - Investments
Credit	138400	Interest Receivable - Foreign Currency Denominated Assets
Credit	167000	Foreign Investments

U.S. Standard General Ledger Account Transactions

C127 To record the maturity of non-federal Exchange Stabilization Fund securities (long-term bonds) sold at 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 426800 Interest Collected From Foreign Securities and Special Drawing

Rights (SDR)

Credit 463500 Funds Not Available - Adjustments to the Exchange Stabilization

Fund (ESF)

Proprietary Entry

Debit 120900 Uninvested Foreign Currency
Credit 134200 Interest Receivable - Investments

Credit 167000 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	101000	Fund Balance With Treasury
Debit	163100	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau
		of the Fiscal Service
Credit	163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the
		Bureau of the Fiscal Service
Credit	163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds
		Issued by the Bureau of the Fiscal Service

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	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivere	
		Orders - Obligations, Refunds Collected	
Credit	431000	Anticipated Recoveries of Prior-Year Obligations	
Credit	445000	Unapportioned Authority	
Credit	465000	Allotments - Expired Authority	
Proprietary	y Entry		
Debit	101000	Fund Balance With Treasury	

Debit 101000 Fund Balance With Treasury
Credit 131000 Accounts Receivable
Credit 141000 Advances and Prepayments

U.S. Standard General Ledger Account Transactions

C132 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-B234 for direct appropriations. Reverse USSGL TCs G120, G122, and G124 to track purchases. This transaction is also

applicable to credit card rebates.

	applicable t	o credit cara resules.
Budgetary	Entry	
Debit	497200	Downward Adjustments of Prior-Year Paid Delivered Orders -
		Obligations, Refunds Collected
Credit	431000	Anticipated Recoveries of Prior-Year Obligations
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment
Credit	465000	Allotments - Expired Authority
Proprietar	y Entry	
Debit	101000	Fund Balance With Treasury
Credit	151100	Operating Materials and Supplies Held for Use
Credit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Credit	151600	Operating Materials and Supplies in Development
Credit	152100	Inventory Purchased for Resale
Credit	152200	Inventory Held in Reserve for Future Sale
Credit	152500	Inventory - Raw Materials
Credit	152600	Inventory - Work-in-Process
Credit	152700	Inventory - Finished Goods
Credit	156100	Commodities Held Under Price Support and Stabilization Support
		Programs
Credit	157100	Stockpile Materials Held in Reserve
Credit	157200	Stockpile Materials Held for Sale
Credit	159100	Other Related Property
Credit	171100	Land and Land Rights
Credit	171200	Improvements to Land
Credit	172000	Construction-in-Progress
Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	175000	Equipment
Credit	181000	Assets Under Capital Lease
Credit	182000	Leasehold Improvements
Credit	183000	Internal-Use Software
Credit	183200	Internal-Use Software in Development
Credit	184000	Other Natural Resources
Credit	189000	Other General Property, Plant, and Equipment
Credit	199000	Other Assets
Credit	610000	Operating Expenses/Program Costs
Credit	640000	Benefit Expense
Credit	650000	Cost of Goods Sold
Credit	690000	Non-Production Costs

U.S. Standard General Ledger Account Transactions

C133 To record the receivable from the collecting entity for custodial collections and non-entity assets collected on behalf of a federal entity other than the General Fund of the U.S. Government.

Comment: This transaction is recorded by federal agency that will receive the funds collected

by the collecting entity. The federal agency collecting these funds should record TC C142 to establish the payable for the custodial collections on behalf of another

federal agency.

Reference: Custodial Activity Collected on Behalf of a Federal Entity Other than the General

Fund of the U.S. Government (Exchange and Non-exchange)

Budgetary Entry

None

Proprietary Entry

Debit 198100 Receivable from Custodian or Non-Entity Assets Receivable From a

Federal Agency - Other Than the General Fund of the U.S.

Government

Credit 571300 Accrual of Amounts Receivable from Custodian or Non-Entity

Assets Receivable from a Federal Agency - Other Than the General

Fund of the U.S. Government

U.S. Standard General Ledger Account Transactions

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 B234 for direct appropriations. Reverse USSGL TCs G120,

G122, and G124 to adjust tracked purchases. This transaction is also applicable to

credit card rebates.

	orean eara	i cource.
Budgetary	Entry	
Debit	490200	Delivered Orders - Obligations, Paid
Credit	461000	Allotments - Realized Resources
Credit	462000	Unobligated Funds Exempt From Apportionment
Proprietar	y Entry	
Debit	101000	Fund Balance With Treasury
Credit	151100	Operating Materials and Supplies Held for Use
Credit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Credit	151600	Operating Materials and Supplies in Development
Credit	152200	Inventory Held in Reserve for Future Sale
Credit	152500	Inventory - Raw Materials
Credit	152600	Inventory - Work-in-Process
Credit	152700	Inventory - Finished Goods
Credit	156100	Commodities Held Under Price Support and Stabilization Support
		Programs
Credit	157100	Stockpile Materials Held in Reserve
Credit	157200	Stockpile Materials Held for Sale
Credit	159100	Other Related Property
Credit	171100	Land and Land Rights
Credit	171200	Improvements to Land
Credit	172000	Construction-in-Progress
Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	175000	Equipment
Credit	181000	Assets Under Capital Lease
Credit	182000	Leasehold Improvements
Credit	183000	Internal-Use Software
Credit	183200	Internal-Use Software in Development
Credit	184000	Other Natural Resources
Credit	189000	Other General Property, Plant, and Equipment
Credit	199000	Other Assets
Credit	610000	Operating Expenses/Program Costs
Credit	650000	Cost of Goods Sold
Credit	690000	Non-Production Costs

U.S. Standard General Ledger Account Transactions

C135 To record the collection of federal and non-federal revenue reported on the Statement of Custodial Activity or on the custodial footnote that is deposited.

Comment: This transaction is recorded by the federal agency collecting the funds on behalf of

the recipient agency to whom those funds will be transferred.

Reference: Custodial Activity Collected on Behalf of a Federal Entity Other than the General

Fund of the U.S. Government (Exchange and Non-exchange)

Budgetary Entry

None

Proprietary Entry

P J		
Debit	101000	Fund Balance With Treasury
Credit	520000	Revenue From Services Provided
Credit	531000	Interest Revenue - Other
Credit	531100	Interest Revenue - Investments
Credit	531200	Interest Revenue - Loans Receivable/Uninvested Funds
Credit	532000	Penalties and Fines Revenue
Credit	532500	Administrative Fees Revenue
Credit	560000	Donated Revenue - Financial Resources
Credit	580000	Tax Revenue Collected - Not Otherwise Classified
Credit	580100	Tax Revenue Collected - Individual
Credit	580200	Tax Revenue Collected - Corporate
Credit	580300	Tax Revenue Collected - Unemployment
Credit	580400	Tax Revenue Collected - Excise
Credit	580500	Tax Revenue Collected - Estate and Gift
Credit	580600	Tax Revenue Collected - Customs
Credit	590000	Other Revenue
Credit	592300	Valuation Change in Investments - Beneficial Interest in Trust

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 B234 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

	,	
Debit	497200	Downward Adjustments of Prior-Year Paid Delivered Orders -
		Obligations, Refunds Collected
Credit	431000	Anticipated Recoveries of Prior-Year Obligations
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment
Credit	465000	Allotments - Expired Authority
Proprietary Entry		

Fund Balance With Treasury

Credit	131000	Accounts Receivable	·

101000

U.S. Standard General Ledger Account Transactions

C137 To record the restitution of the imprest fund loss.

Comment: Reverse USSGL TC B234 for direct appropriations.

Budgetary Entry

Debit 490200 Delivered Orders - Obligations, Paid Credit 461000 Allotments - Realized Resources

Proprietary Entry

Debit 101000 Fund Balance With Treasury

Debit 679000 Other Expenses Not Requiring Budgetary Resources

Credit 131000 Accounts Receivable

Credit 729000 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 B234 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 490200 Delivered Orders - Obligations, Paid Credit 461000 Allotments - Realized Resources

Credit 462000 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 101000 Fund Balance With Treasury
Credit 131000 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 B234.

Reference: USSGL guidance; Federal Employee Health Benefit/Leave Without Pay Status

Budgetary Entry

Debit 490200 Delivered Orders - Obligations, Paid Credit 461000 Allotments - Realized Resources

Credit 462000 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 101000 Fund Balance With Treasury
Credit 131000 Accounts Receivable

U.S. Standard General Ledger Account Transactions

C140 To record the collection of receivables from federal sources.

Budgetary	Entry	
Debit	427300	Interest Collected From Treasury
Debit	427700	Other Actual Collections - Federal/Non-Federal Exception Sources
Credit	428300	Interest Receivable From Treasury
Credit	428700	Other Federal Receivables
Proprietary	Entry	
Debit	101000	Fund Balance With Treasury

DCOIL	101000	Tund Balance With Treasury
Credit	131000	Accounts Receivable
Credit	134000	Interest Receivable - Not Otherwise Classified
Credit	134100	Interest Receivable - Loans
Credit	134200	Interest Receivable - Investments
Credit	134300	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 and TC-C143. See USSGL TC-F124 for the preclosing

adjusting entry recorded at year-end.

Reference: USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue

and Other Financing Sources"

Budgetary Entry

None

I I UDI ICUAI Y EIIUI Y	Pr	oprietary	Entry
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P J	,	
Debit	101000	Fund Balance With Treasury
Credit	531000	Interest Revenue - Other
Credit	531100	Interest Revenue - Investments
Credit	531200	Interest Revenue - Loans Receivable/Uninvested Funds
Credit	532000	Penalties and Fines Revenue
Credit	532500	Administrative Fees Revenue
Credit	560000	Donated Revenue - Financial Resources
Credit	580000	Tax Revenue Collected - Not Otherwise Classified
Credit	580100	Tax Revenue Collected - Individual
Credit	580200	Tax Revenue Collected - Corporate
Credit	580300	Tax Revenue Collected - Unemployment
Credit	580400	Tax Revenue Collected - Excise
Credit	580500	Tax Revenue Collected - Estate and Gift
Credit	580600	Tax Revenue Collected - Customs
Credit	590000	Other Revenue
Credit	592300	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 599000 Collections for Others - Statement of Custodial Activity
Credit 298000 Custodial Liability

U.S. Standard General Ledger Account Transactions

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 year-end.

Budgetary Entry

None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	131000	Accounts Receivable
Credit	132500	Taxes Receivable
Credit	134000	Interest Receivable - Not Otherwise Classified
Credit	134100	Interest Receivable - Loans
Credit	134200	Interest Receivable - Investments
Credit	134300	Interest Receivable - Taxes
Credit	136000	Penalties and Fines Receivable - Not Otherwise Classified
Credit	136300	Penalties and Fines Receivable - Taxes
Credit	137000	Administrative Fees Receivable - Not Otherwise Classified
Credit	137100	Administrative Fees Receivable - Loans
Credit	137300	Administrative Fees Receivable - Taxes
Credit	137400	Criminal Restitution Receivable
Credit	138100	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 111000 Undeposited Collections

Credit 240000 Liability for Non-Fiduciary Deposit Funds and Undeposited

Collections

U.S. Standard General Ledger Account Transactions

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 year-end.

Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry

None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	510000	Revenue From Goods Sold
Credit	520000	Revenue From Services Provided
Credit	531000	Interest Revenue - Other
Credit	531100	Interest Revenue - Investments
Credit	531200	Interest Revenue - Loans Receivable/Uninvested Funds
Credit	531400	Dividend Income Accounted for Under the Provisions of the Federal
		Credit Reform Act
Credit	532500	Administrative Fees Revenue
Credit	579000	Other Financing Sources
Credit	579500	Seigniorage
Credit	590000	Other Revenue

C146 To record the collection of previously accrued receivables in a General Fund Receipt Account.

Comment: Also post D585. For collection of custodial receivables in a General Fund Receipt

Account, see USSGL TC C-143.

Budgetary Entry

None

Proprietary Entry

Fund Balance With Treasury
Accounts Receivable
Interest Receivable - Not Otherwise Classified
Interest Receivable - Loans
Interest Receivable - Investments
Interest Receivable - Taxes
Interest Receivable on Special Drawing Rights (SDR)
Penalties and Fines Receivable - Not Otherwise Classified
Penalties and Fines Receivable - Loans
Penalties and Fines Receivable - Taxes
Administrative Fees Receivable - Not Otherwise Classified
Administrative Fees Receivable - Loans
Administrative Fees Receivable - Taxes
Criminal Restitution Receivable

SUPPLEMENT Section III

U.S. Standard General Ledger Account Transactions

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 year-end. To record in a miscellaneous receipt TAFS an amount that was permanently reduced in an associated General Fund TAFS, see USSGL TC- A147.

Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry

None

Proprietary Entry

Debit 599300 Offset to Non-Entity Collections - Statement of Changes in Net

Position

Credit 298500 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 426600 Other Actual Business-Type Collections From Non-Federal Sources
Credit 463500 Funds Not Available - Adjustments to the Exchange Stabilization

Fund (ESF)

Proprietary Entry

Debit 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the

Fiscal Service

Credit 135000 Loans Receivable

Credit 531200 Interest Revenue - Loans Receivable/Uninvested Funds

C149 To record the collection of loans receivable by the Bureau of the Fiscal Service and deposit directly into a Treasury Account Symbol that does not have budget authority.

Comment: Also post USSGL F124 and/or F125 to close USSGL account 298500. Record

USSGL account 721200 when there is a loss on the repayment.

Reference: USSGL implementation guidance; Disposition of Borrowings With Capitalized

Interest

Budgetary Entry

None

Proprietary Entry

Debit 101000 Fund Balance With Treasury

Debit 721200 Losses on Disposition of Borrowings

Credit 135000 Loans Receivable

U.S. Standard General Ledger Account Transactions

C150 To record the receipt of other cash and noncash monetary assets.

Comment: See USSGL TC C108.

Budgetary Entry

None

Proprietar	y Entry	
Debit	113500	Funds Held Outside of Treasury - Non-Budgetary
Debit	113510	Restricted Cash Held Outside of Treasury - Non-Budgetary
Debit	119000	Other Cash
Debit	119400	Exchange Stabilization Fund (ESF) Assets - Holdings of Special
		Drawing Rights (SDR)
Debit	119500	Other Monetary Assets
Debit	123500	Foreign Currency Held Outside Of Treasury - Non-Budgetary
Credit	299000	Other Liabilities Without Related Budgetary Obligations

C151 To record the collection of capitalized loan interest receivable by the Bureau of the Fiscal Service 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 F124 to close USSGL account 298500.

Reference: USSGL implementation guidance; Disposition of Borrowings With Capitalized

Interest

Budgetary Entry

None

Proprietary Entry

Debit 101000 Fund Balance With Treasury

Credit 135100 Capitalized Loan Interest Receivable - Non-Credit Reform

C152 To record loans receivable resulting from repayable advances.

Comment: This transaction is only available for use by the Department of Treasury.

Reference: Unemployment Trust Fund (UTF) Repayable Advances and Non-Repayable

Advances Scenario

Budgetary Entry

None

Proprietary Entry

Debit 135000 Loans Receivable

Credit 298500 Liability for Non-Entity Assets Not Reported on the Statement of

Custodial Activity

SUPPLEMENT Section III

U.S. Standard General Ledger Account Transactions

C153 To record the collection of loans receivable, accounted for under the provisions of the Federal Credit Reform Act, by the Bureau of the Fiscal Service 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 298500.

Record USSGL account 721200 when there is a loss on the repayment.

Budgetary Entry

None

Proprietary Entry

Debit 101000 Fund Balance With Treasury
Debit 721200 Losses on Disposition of Borrowings

Credit 138000 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 426300 Actual Collections of Loan Interest

Credit 406000 Anticipated Collections From Non-Federal Sources

Proprietary Entry

Debit101000Fund Balance With TreasuryCredit531000Interest Revenue - OtherCredit531100Interest Revenue - Investments

Credit 531200 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 year-end.

Budgetary Entry

None

Proprietary Entry

Debit 101000 Fund Balance With Treasury

Credit 577500 Non-Budgetary Financing Sources Transferred In

C156 To record the collection of interest receivable from securities held by a nonfiduciary deposit fund.

Comment: For federal investments such as Treasury securities, interest revenue and contra

revenue, should be recorded with TC C418 and TC E205. For investments in non-

federal securities, interest should be accrued with TC C417.

Reference: USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment

Authority and Clearing Account Guidance

Budgetary Entry

None

Proprietary Entry

Debit 101000 Fund Balance With Treasury
Credit 134200 Interest Receivable - Investments

SUPPLEMENT Section III

U.S. Standard General Ledger Account Transactions

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 426800 Interest Collected From Foreign Securities and Special Drawing

Rights (SDR)

Credit 463500 Funds Not Available - Adjustments to the Exchange Stabilization

Fund (ESF)

Proprietary Entry

Debit 120500 Foreign Currency Denominated Equivalent Assets

Credit 138400 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 426600 Other Actual Business-Type Collections From Non-Federal Sources

Credit 445000 Unapportioned Authority

Credit 462000 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 101000 Fund Balance With Treasury

Credit 560000 Donated Revenue - Financial Resources

C161 To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.

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 155100 Foreclosed Property

Debit 721000 Losses on Disposition of Assets - Other

Credit 134000 Interest Receivable - Not Otherwise Classified

Credit 134100 Interest Receivable - Loans

Credit 135000 Loans Receivable

Credit 711000 Gains on Disposition of Assets - Other

U.S. Standard General Ledger Account Transactions

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 155100 Foreclosed Property
Credit 134000 Interest Receivable - Not Otherwise Classified
Credit 134100 Interest Receivable - Loans
Credit 135000 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

- 1 op 1 1 0 0 0 1 1		
Debit	139900	Allowance for Subsidy
Debit	155100	Foreclosed Property
Credit	101000	Fund Balance With Treasury
Credit	134000	Interest Receivable - Not Otherwise Classified
Credit	134100	Interest Receivable - Loans
Credit	135000	Loans Receivable
Credit	139900	Allowance for Subsidy

U.S. Standard General Ledger Account Transactions

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

Budgetary Entry

None

Pro	prietary	Entry
rro	brietary	LIIIIV

Debit	151100	Operating Materials and Supplies Held for Use
Debit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Debit	152500	Inventory - Raw Materials
Debit	152700	Inventory - Finished Goods
Debit	157200	Stockpile Materials Held for Sale
Debit	159100	Other Related Property
Debit	171100	Land and Land Rights
Debit	173000	Buildings, Improvements, and Renovations
Debit	174000	Other Structures and Facilities
Debit	175000	Equipment
Debit	182000	Leasehold Improvements
Debit	183000	Internal-Use Software
Debit	184000	Other Natural Resources
Debit	189000	Other General Property, Plant, and Equipment
Credit	561000	Donated Revenue - Non-Financial 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 153100 Seized Monetary Instruments

Credit 299000 Other Liabilities Without Related Budgetary Obligations

C170 To record the reclassification of seized monetary instruments from undeposited (recorded in USSGL account 153100) 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	153200	Seized Cash Deposited
Debit	299000	Other Liabilities Without Related Budgetary Obligations

Credit 153100 Seized Monetary Instruments

Credit 240000 Liability for Non-Fiduciary Deposit Funds and Undeposited

Collections

SUPPLEMENT Section III

U.S. Standard General Ledger Account Transactions

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 411400 Appropriated Receipts Derived From Available Trust or Special Fund

Receipts

Credit 445000 Unapportioned Authority

Credit 462000 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 101000 Fund Balance With Treasury

Credit 564000 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 111000 Undeposited Collections

Credit 564000 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 411400 Appropriated Receipts Derived From Available Trust or Special Fund

Receipts

Credit 445000 Unapportioned Authority

Credit 462000 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 101000 Fund Balance With Treasury Credit 111000 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 154100 Forfeited Property Held for Sale

Credit 131000 Accounts Receivable

SUPPLEMENT Section III

U.S. Standard General Ledger Account Transactions

C180 To record satisfaction of a loan by surrender of a borrower's title to collateral of commodity.

Comment: Commodities are valued at net realizable value. The difference between the

commodities received and the outstanding loan is charged to the allowance.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for

Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 135900 Allowance for Loss on Loans Receivable

Debit 156100 Commodities Held Under Price Support and Stabilization Support

Programs

Credit 135000 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 TCA123 if authority was previously anticipated in programs exempt from apportionment. Record USSGL account 421000 if unfilled customer orders

were 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 422200 Unfilled Customer Orders With Advance

Credit 421000 Anticipated Reimbursements

Credit 422100 Unfilled Customer Orders Without Advance

Proprietary Entry

Debit 101000 Fund Balance With Treasury

Credit 231000 Liability for Advances and Prepayments

C185 To record the collection of FECA receivables by the Department of Labor.

Budgetary Entry

Debit 425200 Reimbursements Earned - Collected From Federal/Non-Federal

Exception Sources

Credit 425100 Reimbursements Earned - Receivable

Proprietary Entry

Debit 101000 Fund Balance With Treasury

Credit 132000 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 425200 Reimbursements Earned - Collected From Federal/Non-Federal

Exception Sources

Credit 425100 Reimbursements Earned - Receivable

Proprietary Entry

Debit 101000 Fund Balance With Treasury
Credit 131000 Accounts Receivable

SUPPLEMENT Section III

U.S. Standard General Ledger Account Transactions

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	101000	Fund Balance With Treasury
Credit	520000	Revenue From Services Provided
Credit	531000	Interest Revenue - Other
Credit	531100	Interest Revenue - Investments
Credit	531200	Interest Revenue - Loans Receivable/Uninvested Funds
Credit	532000	Penalties and Fines Revenue
Credit	532500	Administrative Fees Revenue
Credit	590000	Other Revenue

C189 To record the financing sources transferred into an unavailable general, special, or non-revolving trust fund receipt account from a custodial collecting entity. The special and non-revolving trust fund receipt accounts are also classified as unappropriated.

Reference: USSGL implementation guidance; Custodial Activity Collected on Behalf of a

Federal Entity Other Than the General Fund of the U.S. Government - Non-exchange and Custodial Activity Collected on Behalf of a Federal Entity Other Than

the General Fund of the U.S. Government - Exchange

Budgetary Entry

None

Proprietary Entry

Debit 101000 Fund Balance With Treasury

Credit 599700 Financing Sources Transferred In From Custodial Statement

Collections

C190 To record in 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 non-exchange expenditure transfers-in.

Reference: USSGL implementation guidance; Trust Fund Guide

Budgetary Entry

Debit	411400	Appropriated Receipts Derived From Available Trust or Special Fund
		Receipts
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	520000	Revenue From Services Provided
Credit	540000	Funded Benefit Program Revenue

SUPPLEMENT Section III

U.S. Standard General Ledger Account Transactions

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 120000 Foreign Currency

Credit 560000 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 120000 Foreign Currency Debit 729000 Other Losses

Credit 131000 Accounts Receivable

C196 To record a capital transfer received in a General Fund Receipt Account.

Comment: When a receivable was previously set up, credit USSGL account 1925. When no

receivable was previously set up, credit USSGL account 5756 and also post USSGL

TC-C147; See USSGL TC-E516 for previously recorded receivables.

Reference: USSGL implementation guidance; Capital Transfers Scenario

Budgetary Entry

None

Proprietary Entry

Debit 101000 Fund Balance With Treasury
Credit 192500 Capital Transfers Receivable

Credit 575600 Non-Expenditure 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 101000 Fund Balance With Treasury

Credit 164200 Preferred Stock Accounted for Under the Provisions of the Federal

Credit Reform Act

Credit 164400 Common Stock Accounted for Under the Provisions of the Federal

Credit Reform Act

U.S. Standard General Ledger Account Transactions

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	101000	Fund Balance With Treasury		
Debit	162300	Amortization of Discount and Premium on Securities Other Than the		
		Bureau of the Fiscal Service Securities		
Credit	164200	Preferred Stock Accounted for Under the Provisions of the Federal		
		Credit Reform Act		
Credit	164400	Common Stock Accounted for Under the Provisions of the Federal		
		Credit Reform Act		
Credit	164700	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.

Budgetary Entry

Debit	427300	Interest Collected From Treasury
Credit	445000	Unapportioned Authority
Credit	451000	Apportionments
Credit	462000	Unobligated Funds Exempt From Apportionment
Proprietar	y Entry	
Debit	101000	Fund Balance With Treasury

Fund Balance With Treasury Debit 164600 Discount on Securities Account for Under the Provisions of the Federal Credit Reform Act Credit 162300 Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities Credit 164200 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act Credit 164400 Common Stock Accounted for Under the Provisions of the Federal

Credit Reform Act

U.S. Standard General Ledger Account Transactions

C205 To record the amount of actual offsetting collections or offsetting receipts used to reduce the

appropriation derived from the General Fund of the U.S. Government.

Comment: See Office of Management and Budget Circular No. A-11 for additional guidance.

Reference: USSGL implementation guidance; Appropriation Reduced by Offsetting Collections

or Offsetting Receipts

Budgetary Entry

Debit 405000 Anticipated Reductions to Appropriations by Offsetting Collections or

Receipts

Credit 424000 Appropriations Reduced by Offsetting Collections or Receipts -

Collected

Proprietary Entry

None

U.S. Standard General Ledger Account Transactions

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. In addition, to record administrative fees earned for administering a nonfiduciary deposit fund.

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 year-end.

Reference: USSGL implementation guidance; Miscellaneous Receipts; General Fund Receipt

Account Guide

Budgetary Entry

None

Proprietary Entry					
Debit	131000	Accounts Receivable			
Debit	132500	Taxes Receivable			
Debit	134000	Interest Receivable - Not Otherwise Classified			
Debit	134100	Interest Receivable - Loans			
Debit	134200	Interest Receivable - Investments			
Debit	134300	Interest Receivable - Taxes			
Debit	136000	Penalties and Fines Receivable - Not Otherwise Classified			
Debit	136100	Penalties and Fines Receivable - Loans			
Debit	136300	Penalties and Fines Receivable - Taxes			
Debit	137000	Administrative Fees Receivable - Not Otherwise Classified			
Debit	137100	Administrative Fees Receivable - Loans			
Debit	137300	Administrative Fees Receivable - Taxes			
Credit	531000	Interest Revenue - Other			
Credit	531100	Interest Revenue - Investments			
Credit	531200	Interest Revenue - Loans Receivable/Uninvested Funds			
Credit	532000	Penalties and Fines Revenue			
Credit	532500	Administrative Fees Revenue			
Credit	560000	Donated Revenue - Financial Resources			
Credit	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified			
Credit	582100	Tax Revenue Accrual Adjustment - Individual			
Credit	582200	Tax Revenue Accrual Adjustment - Corporate			
Credit	582300	Tax Revenue Accrual Adjustment - Unemployment			
Credit	582400	Tax Revenue Accrual Adjustment - Excise			
Credit	582500	Tax Revenue Accrual Adjustment - Estate and Gift			
Credit	582600	Tax Revenue Accrual Adjustment - Customs			
Credit	590000	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 131000 Accounts Receivable

Credit 575000 Expenditure Financing Sources - Transfers-In

SUPPLEMENT Section III

U.S. Standard General Ledger Account Transactions

C404 To record contra-revenue in the amount of revenue accrued and establish a custodial liability.

Comment: For custodial collections on behalf of the General Fund Receipt Account post

USSGL TC C402. For custodial collections for transfer to another federal agency,

also post TC C420.

Budgetary Entry

None

Proprietary Entry

Debit 599100 Accrued Collections for Others - Statement of Custodial Activity

Credit 298000 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 year-end.

Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry

None

Proprietary Entry

Debit 599400 Offset to Non-Entity Accrued Collections - Statement of Changes in

Net Position

Credit 298500 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 461000 Allotments - Realized Resources

Credit 490200 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 131000 Accounts Receivable

Credit 101000 Fund Balance With Treasury

U.S. Standard General Ledger Account Transactions

C408 To record in the financing fund the disbursement of direct loans.

Comment: Also post USSGL TC-B234 if funded by a direct appropriation. **Reference:** USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

Debit 480100 Undelivered Orders - Obligations, Unpaid Credit 490200 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 135000 Loans Receivable

Debit 138000 Loans Receivable - Troubled Assets Relief Program

Credit 101000 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 135000 Loans Receivable

Credit 134100 Interest Receivable - Loans

C412 To record accrued receivables for modified direct or guaranteed 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 428500 Receivable From the Liquidating Fund

Credit 407000 Anticipated Collections From Federal Sources

Proprietary Entry

Debit 131000 Accounts Receivable
Credit 139900 Allowance for Subsidy
Credit 218000 Loan Guarantee Liability

C413 To record the collection in the financing account for items related to modified direct or guaranteed loans originating in the liquidating fund.

Budgetary Entry

Debit	•	427500	Actual Collections From Liquidating Fund
Credit		407000	Anticipated Collections From Federal Sources
Credit		428500	Receivable From the Liquidating Fund

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	131000	Accounts Receivable
Credit	139900	Allowance for Subsidy
Credit	218000	Loan Guarantee Liability

U.S. Standard General Ledger Account Transactions

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 679000 includes, but is

not limited to, vendor overpayments and benefit overpayments. This transaction is

also applicable to credit card rebates.

Budgetary Entry

None

y

Debit	131000	Accounts Receivable
Credit	151100	Operating Materials and Supplies Held for Use
Credit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Credit	151600	Operating Materials and Supplies in Development
Credit	152200	Inventory Held in Reserve for Future Sale
Credit	152500	Inventory - Raw Materials
Credit	152600	Inventory - Work-in-Process
Credit	152700	Inventory - Finished Goods
Credit	156100	Commodities Held Under Price Support and Stabilization Support
		Programs
Credit	157100	Stockpile Materials Held in Reserve
Credit	157200	Stockpile Materials Held for Sale
Credit	159100	Other Related Property
Credit	171100	Land and Land Rights
Credit	171200	Improvements to Land
Credit	172000	Construction-in-Progress
Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	175000	Equipment
Credit	181000	Assets Under Capital Lease
Credit	182000	Leasehold Improvements
Credit	183000	Internal-Use Software
Credit	183200	Internal-Use Software in Development
Credit	184000	Other Natural Resources
Credit	189000	Other General Property, Plant, and Equipment
Credit	199000	Other Assets
Credit	650000	Cost of Goods Sold
Credit	679000	Other Expenses Not Requiring Budgetary Resources
Credit	690000	Non-Production 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 428700 Other Federal Receivables

Credit 407000 Anticipated Collections From Federal Sources

Proprietary Entry

Debit 131000 Accounts Receivable

Credit 575000 Expenditure Financing Sources - Transfers-In

U.S. Standard General Ledger Account Transactions

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	428300	Interest Receivable From Treasury
Debit	428700	Other Federal Receivables
Credit	407000	Anticipated Collections From Federal Sources
Proprietary	y Entry	
Debit	131000	Accounts Receivable
Debit	132000	Funded Employment Benefit Contributions Receivable
Debit	134000	Interest Receivable - Not Otherwise Classified
Debit	134100	Interest Receivable - Loans
Debit	134200	Interest Receivable - Investments
Debit	134300	Interest Receivable - Taxes
Debit	136000	Penalties and Fines Receivable - Not Otherwise Classified
Debit	136100	Penalties and Fines Receivable - Loans
Debit	136300	Penalties and Fines Receivable - Taxes
Debit	137000	Administrative Fees Receivable - Not Otherwise Classified
Debit	137100	Administrative Fees Receivable - Loans
Debit	137300	Administrative Fees Receivable - Taxes
Credit	531000	Interest Revenue - Other
Credit	531100	Interest Revenue - Investments
Credit	531200	Interest Revenue - Loans Receivable/Uninvested Funds
Credit	532000	Penalties and Fines Revenue
Credit	532500	Administrative Fees Revenue
Credit	540000	Funded Benefit Program Revenue
Credit	590000	Other Revenue

C417 To record interest receivable on non-federal securities held by a nonfiduciary deposit fund.

Comment: This entry is only for interest receivable on non-federal securities held by a

nonfiduciary deposit fund. For accruals of interest receivable on federal securities

such as U.S. Treasury securities, see TC-C418.

Budgetary Entry

None

Proprietary Entry

Debit 134200 Interest Receivable - Investments

Credit 240000 Liability for Non-Fiduciary Deposit Funds and Undeposited

Collections

SUPPLEMENT Section III

U.S. Standard General Ledger Account Transactions

C418 To record interest receivable on securities held by Treasury Appropriation Fund Symbol (TAFS).

Also recorded for federal securities held by nonfiduciary deposit funds.

Comment: For federal securities held by nonfiduciary deposit funds also record TC E205.

Reference: USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment

Authority and Clearing Account Guidance

Budgetary Entry

None

Proprietary Entry

Debit 134200 Interest Receivable - Investments Credit 531100 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 463500 Funds Not Available - Adjustments to the Exchange Stabilization

Fund (ESF)

Credit 426800 Interest Collected From Foreign Securities and Special Drawing

Rights (SDR)

Proprietary Entry

Debit 134200 Interest Receivable - Investments
Credit 167200 Premium on Foreign Investments
Credit 531100 Interest Revenue - Investments

U.S. Standard General Ledger Account Transactions

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 receivables reported for non-federal custodial collections, also post USSGL TC C404. 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 year-end.

Reference: Per 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	Fntry	
Debit	131000	Accounts Receivable
Debit	132000	Funded Employment Benefit Contributions Receivable
Debit	134000	Interest Receivable - Not Otherwise Classified
Debit	134100	Interest Receivable - Loans
Debit	134200	Interest Receivable - Investments
Debit	134300	Interest Receivable - Taxes
Debit	134300	Penalties and Fines Receivable - Not Otherwise Classified
Debit	136100	Penalties and Fines Receivable - Not Otherwise Classified Penalties and Fines Receivable - Loans
Debit	136300	Penalties and Fines Receivable - Taxes
Debit	137000	Administrative Fees Receivable - Not Otherwise Classified
Debit	137100	Administrative Fees Receivable - Loans
Debit	137300	Administrative Fees Receivable - Taxes
Debit	138100	Interest Receivable - Loans - Troubled Assets Relief Program
Debit	138400	Interest Receivable - Foreign Currency Denominated Assets
Credit	510000	Revenue From Goods Sold
Credit	520000	Revenue From Services Provided
Credit	531000	Interest Revenue - Other
Credit	531100	Interest Revenue - Investments
Credit	531200	Interest Revenue - Loans Receivable/Uninvested Funds
Credit	532000	Penalties and Fines Revenue
Credit	532500	Administrative Fees Revenue
Credit	540000	Funded Benefit Program Revenue
Credit	550000	Insurance and Guarantee Premium Revenue
Credit	560000	Donated Revenue - Financial Resources
Credit	577500	Non-Budgetary Financing Sources Transferred In
Credit	590000	Other Revenue

C421 To accrue unfunded FECA revenue from a federal source by the Department of Labor.

Reference: USSGL implementation guidance; Federal Employees' Compensation Act (Workers'

Compensation)

Budgetary Entry

None

Proprietary Entry

Debit 132100 Unfunded FECA Benefit Contributions Receivable
Credit 540500 Unfunded FECA Benefit Revenue

U.S. Standard General Ledger Account Transactions

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

Proprietary	y Entry	
Debit	131000	Accounts Receivable
Debit	132000	Funded Employment Benefit Contributions Receivable
Debit	132500	Taxes Receivable
Debit	134000	Interest Receivable - Not Otherwise Classified
Debit	134100	Interest Receivable - Loans
Debit	134200	Interest Receivable - Investments
Debit	134300	Interest Receivable - Taxes
Debit	136000	Penalties and Fines Receivable - Not Otherwise Classified
Debit	136100	Penalties and Fines Receivable - Loans
Debit	136300	Penalties and Fines Receivable - Taxes
Debit	137000	Administrative Fees Receivable - Not Otherwise Classified
Debit	137100	Administrative Fees Receivable - Loans
Debit	137300	Administrative Fees Receivable - Taxes
Credit	137400	Criminal Restitution Receivable
Credit	520000	Revenue From Services Provided
Credit	531000	Interest Revenue - Other
Credit	531100	Interest Revenue - Investments
Credit	531200	Interest Revenue - Loans Receivable/Uninvested Funds
Credit	532000	Penalties and Fines Revenue
Credit	532500	Administrative Fees Revenue
Credit	540000	Funded Benefit Program Revenue
Credit	550000	Insurance and Guarantee Premium Revenue
Credit	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified
Credit	582100	Tax Revenue Accrual Adjustment - Individual
Credit	582200	Tax Revenue Accrual Adjustment - Corporate
Credit	582300	Tax Revenue Accrual Adjustment - Unemployment
Credit	582400	Tax Revenue Accrual Adjustment - Excise
Credit	582500	Tax Revenue Accrual Adjustment - Estate and Gift
Credit	582600	Tax Revenue Accrual Adjustment - Customs
Credit	590000	Other Revenue

SUPPLEMENT Section III

U.S. Standard General Ledger Account Transactions

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 426800 Interest Collected From Foreign Securities and Special Drawing

Rights (SDR)

Credit 463500 Funds Not Available - Adjustments to the Exchange Stabilization

Fund (ESF)

Proprietary Entry

Debit 134200 Interest Receivable - Investments
Debit 167100 Discount on Foreign Investments
Credit 531100 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	220500	Liability for Unearned Insurance Premiums
Debit	232000	Other Deferred Revenue
Credit	510000	Revenue From Goods Sold
Credit	520000	Revenue From Services Provided
Credit	550000	Insurance and Guarantee Premium Revenue
Credit	590000	Other Revenue

C425 To record accounts receivable 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 131000 Accounts Receivable

Credit 240000 Liability for Non-Fiduciary Deposit Funds and Undeposited

Collections

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	232000	Other Deferred Revenue
Credit	510000	Revenue From Goods Sold
Credit	520000	Revenue From Services Provided

SUPPLEMENT Section III

U.S. Standard General Ledger Account Transactions

C428 To record loans, interest, and fees receivable from non-federal sources for defaulted guaranteed loans and loan guarantee activity. Do not consider as a budgetary resource until collected.

Comment: Applicable to activity for guaranteed loans.

Budgetary Entry

None

Proprietary Entry

Debit	131000	Accounts Receivable
Debit	134100	Interest Receivable - Loans
Debit	135000	Loans Receivable
Debit	137100	Administrative Fees Receivable - Loans
Credit	139900	Allowance for Subsidy
Credit	218000	Loan Guarantee Liability

C430 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 tradeins. 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	425100	Reimbursements Earned - Receivable
Credit	422100	Unfilled Customer Orders Without Advance

Proprietary Entry

Debit	131000	Accounts Receivable
Debit	152300	Inventory Held for Repair
Credit	152900	Inventory - Allowance
Credit	510000	Revenue From Goods Sold
Credit	579000	Other Financing Sources

C431 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 135000 Loans Receivable

Credit 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the

Fiscal Service

SUPPLEMENT Section III

U.S. Standard General Ledger Account Transactions

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 480100 Undelivered Orders - Obligations, Unpaid Credit 490200 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 135000 Loans Receivable

Credit 101000 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 138000 Loans Receivable - Troubled Assets Relief Program

Credit 138900 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 138100 Interest Receivable - Loans - Troubled Assets Relief Program
Credit 138500 Allowance for Loss on Interest Receivable - Loans - Troubled

Assets Relief Program

C435 To record the accrual of interest revenue associated with USSGL account 298500 that is to be collected by the Bureau of the Fiscal Service 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 134000 Interest Receivable - Not Otherwise Classified

Debit 134100 Interest Receivable - Loans

Credit 531200 Interest Revenue - Loans Receivable/Uninvested Funds

U.S. Standard General Ledger Account Transactions

C436 To record the accrual of Troubled Asset Relief Program interest revenue associated with USSGL account 298500 that is to be collected by the Bureau of the Fiscal Service and deposited directly into a Treasury Account Symbol that does not have budget authority.

Budgetary Entry

None

Proprietary Entry

Debit 138100 Interest Receivable - Loans - Troubled Assets Relief Program
Credit 531200 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 Fiscal Service 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 298500.

Reference: USSGL implementation guidance; Disposition of Borrowings With Capitalized

Interest

Budgetary Entry

None

Proprietary Entry

Debit 750000 Distribution of Income - Dividend

Credit 298500 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	131000	Accounts Receivable
Credit	138900	Allowance for Subsidy - Loans - Troubled Assets Relief Program
Credit	139900	Allowance for Subsidy
Credit	218000	Loan Guarantee Liability
Credit	531000	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 131000 Accounts Receivable Credit 120000 Foreign Currency

U.S. Standard General Ledger Account Transactions

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 135100 Capitalized Loan Interest Receivable - Non-Credit Reform

Credit 134100 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 138000 Loans Receivable - Troubled Assets Relief Program

Credit 138100 Interest Receivable - Loans - Troubled Assets Relief Program

C450 To record the accrual of daily inflation earned on Treasury Inflation Protected Securities in revolving funds, non-revolving trust funds, and special funds.

Budgetary Entry

None

Proprietary Entry

Debit 134200 Interest Receivable - Investments Credit 531100 Interest Revenue - Investments

C452 To record receipt of previously accrued daily inflation on Treasury Inflation Protected Securities to non-revolving trust funds and special funds, in which the receipt is immediately available for obligation upon collection.

Comment: Also post USSGL TC B143.

Budgetary Entry

Debit	411400	Appropriated Receipts Derived From Available Trust or Special Fund
		Receipts
Credit	445000	Unapportioned Authority
Credit	461000	Allotments - Realized Resources
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 101000 Fund Balance With Treasury
Credit 134200 Interest Receivable - Investments

U.S. Standard General Ledger Account Transactions

C453 To record receipt of accrued daily inflation on Treasury Inflation Protected Securities to revolving funds, in which the offsetting collection is not immediately available for obligation once credited to the expenditure TAFS.

Comment: Also post USSGL TCs A191 and B143. If budgetary resources were previously anticipated, credit USSGL account 407000.

Budgetary Entry

Debit	427300	Interest Collected From Treasury
Credit	407000	Anticipated Collections From Federal Sources
Credit	439401	Daily Inflation/Deflation Compensation Adjustment - Unavailable
Credit	445000	Unapportioned Authority
Credit	461000	Allotments - Realized Resources
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	134200	Interest Receivable - Investments

C454 To record receipt of previously accrued daily inflation on Treasury Inflation Protected Securities to non-revolving trust funds and special funds, in which the receipt is not immediately available for obligation upon collection.

Comment: Also post USSGL TC B143.

Budgetary Entry

Debit 411400 Appropriated Receipts Derived From Available Trust or Special Fund

Receipts

Credit 439400 Receipts Unavailable for Obligation Upon Collection

Proprietary Entry

Debit 101000 Fund Balance With Treasury
Credit 134200 Interest Receivable - Investments

C455 To record the accrual of daily deflation earned on Treasury Inflation Protected Securities in revolving funds, non-revolving trust funds, and special funds.

Budgetary Entry

None

Proprietary Entry

Debit 531100 Interest Revenue - Investments
Credit 134200 Interest Receivable - Investments

U.S. Standard General Ledger Account Transactions

C456 To record receipt of previously accrued daily deflation on Treasury Inflation Protected Securities to non-revolving trust funds and special funds, in which the receipt is immediately available for obligation upon collection.

Comment: Also post reversal of USSGL TC-B143.

Budgetary Entry

Debit	445000	Unapportioned Authority
Debit	461000	Allotments - Realized Resources

Debit 462000 Unobligated Funds Exempt From Apportionment

Credit 411400 Appropriated Receipts Derived From Available Trust or Special

Fund Receipts

Proprietary Entry

Debit	134200	Interest Receivable - Investments
Credit	101000	Fund Balance With Treasury

C457 To record receipt of accrued daily deflation on Treasury Inflation Protected Securities to revolving funds, in which the offsetting collection is not immediately available for obligation once credited to the expenditure TAFS.

Comment: Also post reversal of USSGL TCs A193 and B143. If budgetary resources were

previously anticipated, debit USSGL account 407000.

Budgetary Entry

Debit	407000	Anticipated Collections From Federal Sources
Debit	439401	Daily Inflation/Deflation Compensation Adjustment - Unavailable
Debit	445000	Unapportioned Authority
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	427300	Interest Collected From Treasury

Proprietary Entry

Debit	134200	Interest Receivable - Investments
Credit	101000	Fund Balance With Treasury

C458 To record receipt of previously accrued daily deflation on Treasury Inflation Protected Securities to non-revolving trust funds and special funds, in which the receipt is not immediately available for obligation upon collection.

Comment: Also post reversal of USSGL TC B143.

Budgetary Entry

Debit 439400 Receipts Unavailable for Obligation Upon Collection

Credit 411400 Appropriated Receipts Derived From Available Trust or Special

Fund Receipts

Proprietary Entry

Debit 134200 Interest Receivable - Investments
Credit 101000 Fund Balance With Treasury

U.S. Standard General Ledger Account Transactions

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 426800 Interest Collected From Foreign Securities and Special Drawing Rights (SDR)

Credit 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

Proprietary Entry

Debit	120900	Uninvested Foreign Currency
Credit	134200	Interest Receivable - Investments
Credit	167000	Foreign Investments
Credit	167200	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 426800 Interest Collected From Foreign Securities and Special Drawing Rights (SDR)

Credit 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)

Proprietary Entry

Debit120900Uninvested Foreign CurrencyDebit167100Discount on Foreign InvestmentsCredit134200Interest Receivable - InvestmentsCredit167000Foreign Investments

U.S. Standard General Ledger Account Transactions

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 a loss.

Comment:

Credit

Credit

Credit

162000

162200

711100

Prior to making an 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 411400, if budgetary resources were previously anticipated, revolving funds credit USSGL 407000 and special and trust funds credit USSGL 412000. 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 sale. See USSGL TC C603 or TC C619 for sale of securities purchased at a premium and sold at a gain or loss by a nonfiduciary deposit fund.

Reference: USSGL implementation guidance; Investments in Treasury and Agency Securities

Budgetary	Entry	
Debit	411400	Appropriated Receipts Derived From Available Trust or Special Fund
		Receipts
Debit	427300	Interest Collected From Treasury
Credit	407000	Anticipated Collections From Federal Sources
Credit	412000	Anticipated Indefinite Appropriations
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	445000	Unapportioned Authority
Credit	451000	Apportionments
Credit	462000	Unobligated Funds Exempt From Apportionment
Proprietar	y Entry	
Debit	101000	Fund Balance With Treasury
Debit	161300	Amortization of Discount and Premium on U.S. Treasury Securities
		Issued by the Bureau of the Fiscal Service
Debit	162300	Amortization of Discount and Premium on Securities Other Than the
		Bureau of the Fiscal Service Securities
Debit	721100	Losses on Disposition of Investments
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the
		Fiscal Service
Credit	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the
		Fiscal Service

Gains on Disposition of Investments

Investments in Securities Other Than the Bureau of the Fiscal

Premium on Securities Other Than the Bureau of the Fiscal Service

Service Securities

Securities

SUPPLEMENT

Section III

U.S. Standard General Ledger Account Transactions

C603 To record the redemption of federal securities purchased at a premium and sold at a premium by a nonfiduciary deposit fund when the redemption results in a gain.

Budgetary Entry

Proprietary	y Entry	
Debit	101000	Fund Balance With Treasury
Debit	161300	Amortization of Discount and Premium on U.S. Treasury Securities
		Issued by the Bureau of the Fiscal Service
Debit	162300	Amortization of Discount and Premium on Securities Other Than the
		Bureau of the Fiscal Service Securities
Debit	531800	Contra Revenue for Interest Revenue - Investments
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the
		Fiscal Service
Credit	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the
		Fiscal Service
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal
		Service Securities
Credit	162200	Premium on Securities Other Than the Bureau of the Fiscal Service
		Securities
Credit	240000	Liability for Non-Fiduciary Deposit Funds and Undeposited
		Collections
Credit	531100	Interest Revenue - Investments

U.S. Standard General Ledger Account Transactions

C604 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:

Credit

Credit

162000

162200

Prior to the 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 411400, if budgetary resources were previously anticipated, revolving funds debit USSGL account 407000 and special and trust funds debit USSGL account 412000. 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, and 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; Investments in Treasury and Agency Securities

Entry	
407000	Anticipated Collections From Federal Sources
412000	Anticipated Indefinite Appropriations
439400	Receipts Unavailable for Obligation Upon Collection
445000	Unapportioned Authority
451000	Apportionments
462000	Unobligated Funds Exempt From Apportionment
411400	Appropriated Receipts Derived From Available Trust or Special
	Fund Receipts
427300	Interest Collected From Treasury
y Entry	
y Emily	
101000	Fund Balance With Treasury
	Fund Balance With Treasury Amortization of Discount and Premium on U.S. Treasury Securities
101000	•
101000	Amortization of Discount and Premium on U.S. Treasury Securities
101000 161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
101000 161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service Amortization of Discount and Premium on Securities Other Than the
101000 161300 162300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
101000 161300 162300 721100	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities Losses on Disposition of Investments
	407000 412000 439400 445000 451000 462000 411400 427300

Investments in Securities Other Than the Bureau of the Fiscal

Premium on Securities Other Than the Bureau of the Fiscal Service

Fiscal Service

Securities

Service Securities

U.S. Standard General Ledger Account Transactions

C605 To record the redemption of federal securities purchased at a premium and sold at a discount by a nonfiduciary deposit fund prior to maturity when the sale results in a loss.

Budgetary Entry

Proprietar	y Entry		
Debit	101000	Fund Balance With Treasury	
Debit	161300	Amortization of Discount and Premium on U.S. Treasury Securities	
		Issued by the Bureau of the Fiscal Service	
Debit	162300	Amortization of Discount and Premium on Securities Other Than the	
		Bureau of the Fiscal Service Securities	
Debit	240000	Liability for Non-Fiduciary Deposit Funds and Undeposited	
		Collections	
Debit	531100	Interest Revenue - Investments	
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the	
		Fiscal Service	
Credit	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the	
		Fiscal Service	
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal	
		Service Securities	
Credit	162200	Premium on Securities Other Than the Bureau of the Fiscal Service	
		Securities	
Credit	531800	Contra Revenue for Interest Revenue - Investments	

SUPPLEMENT U.S. Standard General Ledger

S. Standard General Ledge Account Transactions

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 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 411400, if budgetary resources were previously anticipated, revolving funds credit USSGL account 407000 and special and trust funds credit USSGL account 412000. 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. See USSGL TC C607 for the sale of securities acquired at a discount by nonfiduciary deposit fund that result in a gain.

Reference: USSGL implementation guidance; Investments in Treasury and Agency Securities

Budgetary	Entry	
Debit	411400	Appropriated Receipts Derived From Available Trust or Special Fund
		Receipts
Debit	427300	Interest Collected From Treasury
Credit	407000	Anticipated Collections From Federal Sources
Credit	412000	Anticipated Indefinite Appropriations
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	445000	Unapportioned Authority
Credit	451000	Apportionments
Credit	462000	Unobligated Funds Exempt From Apportionment
Proprietar	y Entry	
Debit	101000	Fund Balance With Treasury
Debit	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the
		Fiscal Service
Debit	162100	Discount on Securities Other Than the Bureau of the Fiscal Service
		Securities
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the
		Fiscal Service
Credit	161300	Amortization of Discount and Premium on U.S. Treasury Securities
		Issued by the Bureau of the Fiscal Service
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal
		Service Securities
Credit	162300	Amortization of Discount and Premium on Securities Other Than
		the Bureau of the Fiscal Service Securities
Credit	711100	Gains on Disposition of Investments

SUPPLEMENT

Section III

U.S. Standard General Ledger Account Transactions

C607 To record the redemption of federal securities purchased at a discount and sold at a premium by a nonfiduciary deposit fund when the redemption results in a gain.

Budgetary Entry

Proprietary	Entry	
Debit	101000	Fund Balance With Treasury
Debit	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the
		Fiscal Service
Debit	162100	Discount on Securities Other Than the Bureau of the Fiscal Service
		Securities
Debit	531800	Contra Revenue for Interest Revenue - Investments
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the
		Fiscal Service
Credit	161300	Amortization of Discount and Premium on U.S. Treasury Securities
		Issued by the Bureau of the Fiscal Service
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal
		Service Securities
Credit	162300	Amortization of Discount and Premium on Securities Other Than
		the Bureau of the Fiscal Service Securities
Credit	240000	Liability for Non-Fiduciary Deposit Funds and Undeposited
		Collections
Credit	531100	Interest Revenue - Investments

SUPPLEMENT

Section III

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

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:

Credit

Credit

162300

711100

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 411400, if budgetary resources were previously anticipated, revolving funds debit USSGL 407000 and special and trust funds debit USSGL 412000. 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 or TC C621 for the sale of securities purchased at a discount and sold at a gain or loss by a nonfiduciary deposit fund.

Reference: USSGL implementation guidance; Investments in Treasury and Agency Securities

Budgetary	Entry		
Debit	411400	Appropriated Receipts Derived From Available Trust or Special Fund	
		Receipts	
Debit	427300	Interest Collected From Treasury	
Credit	407000	Anticipated Collections From Federal Sources	
Credit	412000	Anticipated Indefinite Appropriations	
Credit	439400	Receipts Unavailable for Obligation Upon Collection	
Credit	445000	Unapportioned Authority	
Credit	451000	Apportionments	
Credit	462000	Unobligated Funds Exempt From Apportionment	
Proprietar	y Entry		
Debit	101000	Fund Balance With Treasury	
Debit	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the	
		Fiscal Service	
Debit	162100	Discount on Securities Other Than the Bureau of the Fiscal Service	
		Securities	
Debit	721100	Losses on Disposition of Investments	
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the	
		Fiscal Service	
Credit	161300	Amortization of Discount and Premium on U.S. Treasury Securities	
		Issued by the Bureau of the Fiscal Service	
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal	
Debit Credit Credit	721100 161000 161300	Fiscal Service Discount on Securities Other Than the Bureau of the Fiscal Service Securities Losses on Disposition of Investments Investments in U.S. Treasury Securities Issued by the Bureau of t Fiscal Service Amortization of Discount and Premium on U.S. Treasury Securit Issued by the Bureau of the Fiscal Service	

Amortization of Discount and Premium on Securities Other Than

the Bureau of the Fiscal Service Securities

Gains on Disposition of Investments

Service Securities

U.S. Standard General Ledger Account Transactions

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	426600	Other Actual Business-Type Collections From Non-Federal Sources
Credit	406000	Anticipated Collections From Non-Federal Sources
Credit	445000	Unapportioned Authority
Proprietary	y Entry	
Debit	721000	Losses on Disposition of Assets - Other
Credit	165000	Preferred Stock in Federal Government Sponsored Enterprise
Credit	165100	Market Adjustment - Senior Preferred Stock in Federal Government
		Sponsored Enterprise
Credit	165200	Common Stock Warrants in Federal Government Sponsored
		Enterprise
Credit	165300	Market Adjustment - Common Stock Warrants in Federal
		Government Sponsored Enterprise
Credit	211200	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.

Reference: See USSGL implementation guidance, "Disposition of Personal Property" on the

USSGL Website. Also see 41 CFR Chapter 101, "Federal Property Management Regulations" and GAO's Policy and Procedure Manual, dated May 1993, pages 7.5-

8.9

Budgetary Entry

Proprietary	Entry		
Debit	101000	Fund Balance With Treasury	
Debit	131000	Accounts Receivable	
Debit	175900	Accumulated Depreciation on Equipment	
Debit	181900	Accumulated Depreciation on Assets Under Capital Lease	
Debit	182900	Accumulated Amortization on Leasehold Improvements	
Debit	183900	Accumulated Amortization on Internal-Use Software	
Debit	189900	Accumulated Depreciation on Other General Property, Plant, and	
		Equipment	
Debit	721000	Losses on Disposition of Assets - Other	
Credit	175000	Equipment	
Credit	181000	Assets Under Capital Lease	
Credit	182000	Leasehold Improvements	
Credit	183000	Internal-Use Software	
Credit	183200	Internal-Use Software in Development	
Credit	189000	Other General Property, Plant, and Equipment	
Credit	711000	Gains on Disposition of Assets - Other	

U.S. Standard General Ledger Account Transactions

C611 To record the redemption of federal securities purchased at a discount and sold at a discount by a nonfiduciary deposit fund when the redemption results in a loss.

Comment: Use this entry to also record the sale of U.S. Treasury Zero Coupon Bonds by a

nonfiduciary deposit fund. A nonfiduciary deposit fund should not have net position.

Budgetary Entry

None

Proprietary	Entry	
Debit	101000	Fund Balance With Treasury
Debit	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities
Debit	240000	Liability for Non-Fiduciary Deposit Funds and Undeposited Collections
Debit	531100	Interest Revenue - Investments
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Credit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Credit	531800	Contra Revenue for Interest Revenue - Investments

C612 To record the loss (or gain) from sale of foreclosed property without recourse.

Comment: Applicable to guaranteed loans. Credit USSGL account 139900 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	426500	Actual Collections From Sale of Foreclosed Property
Credit	406000	Anticipated Collections From Non-Federal Sources

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	139900	Allowance for Subsidy
Credit	155100	Foreclosed Property

U.S. Standard General Ledger Account Transactions

C613 To record general property, plant and equipment permanently removed or partially impaired, but not yet disposed.

Reference: USSGL Implementation Guidance: FASAB FFATR No. 14 and FASAB SFFAS

No. 44, "Accounting for the Disposal of General Property, Plant and Equipment" and "Accounting for Impairment of General Property, Plant, and Equipment

Remaining in Use"

Budgetary Entry

Proprietar	y Entry	
Debit	173900	Accumulated Depreciation on Buildings, Improvements, and
		Renovations
Debit	174900	Accumulated Depreciation on Other Structures and Facilities
Debit	175900	Accumulated Depreciation on Equipment
Debit	181900	Accumulated Depreciation on Assets Under Capital Lease
Debit	182900	Accumulated Amortization on Leasehold Improvements
Debit	183900	Accumulated Amortization on Internal-Use Software
Debit	184900	Allowance for Depletion
Debit	189900	Accumulated Depreciation on Other General Property, Plant, and
		Equipment
Debit	199500	General Property, Plant, and Equipment Permanently Removed but
		Not Yet Disposed
Debit	729000	Other Losses
Debit	729200	Other Losses From Impairment of Assets
Credit	172000	Construction-in-Progress
Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	175000	Equipment
Credit	181000	Assets Under Capital Lease
Credit	182000	Leasehold Improvements
Credit	183000	Internal-Use Software
Credit	183200	Internal-Use Software in Development
Credit	184000	Other Natural Resources
Credit	189000	Other General Property, Plant, and Equipment
Credit	719000	Other Gains

U.S. Standard General Ledger Account Transactions

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	426500	Actual Collections From Sale of Foreclosed Property
Credit	406000	Anticipated Collections From Non-Federal Sources
Cradit	400100	Delivered Orders Obligations Hansid

Credit 490100 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	134100	Interest Receivable - Loans
Credit	135000	Loans Receivable
Credit	155100	Foreclosed Property
Credit	211000	Accounts Payable

C615 To record the disposition of general property, plant and equipment that was permanently removed.

Reference: USSGL Implementation Guidance; FASAB Technical Release 14: "Implementation

Guidance on the Accounting for the Disposal of General Property, Plant, &

Equipment"

Budgetary Entry

None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	721000	Losses on Disposition of Assets - Oth

Credit 199500 General Property, Plant, and Equipment Permanently Removed but

Not Yet Disposed

Credit 711000 Gains on Disposition of Assets - Other

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 426500 Actual Collections From Sale of Foreclosed Property
Credit 406000 Anticipated Collections From Non-Federal Sources

Proprietary Entry

Debit 101000 Fund Balance With Treasury

Debit 135000 Loans Receivable Credit 155100 Foreclosed Property

U.S. Standard General Ledger Account Transactions

C618 To record the sale prior to maturity of investments in U.S. Treasury Zero Coupon Bonds issued by the Bureau of the Fiscal Service 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 Fiscal Service to a nonfiduciary deposit fund.

Budgetary Entry			
Debit	411400	Appropriated Receipts Derived From Available Trust or Special Fund	
		Receipts	
Debit	427300	Interest Collected From Treasury	
Credit	407000	Anticipated Collections From Federal Sources	
Credit	412000	Anticipated Indefinite Appropriations	
Credit	439400	Receipts Unavailable for Obligation Upon Collection	
Credit	445000	Unapportioned Authority	
Credit	451000	Apportionments	
Credit	462000	Unobligated Funds Exempt From Apportionment	
Proprietary	Proprietary Entry		
Debit	101000	Fund Balance With Treasury	
Debit	163100	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau	
		of the Fiscal Service	
Debit	721100	Losses on Disposition of Investments	
Credit	163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the	
		Bureau of the Fiscal Service	
Credit	163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds	
		Issued by the Bureau of the Fiscal Service	
Credit	711100	Gains on Disposition of Investments	

U.S. Standard General Ledger Account Transactions

C619 To record the redemption of federal securities purchased at a premium and sold at a premium by a nonfiduciary deposit fund prior to maturity when the redemption results in a loss.

Budgetary Entry

None

Proprietary Entry			
Debit	101000	Fund Balance With Treasury	
Debit	161300	Amortization of Discount and Premium on U.S. Treasury Securities	
		Issued by the Bureau of the Fiscal Service	
Debit	162300	Amortization of Discount and Premium on Securities Other Than the	
		Bureau of the Fiscal Service Securities	
Debit	531100	Interest Revenue - Investments	
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the	
		Fiscal Service	
Credit	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the	
		Fiscal Service	
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal	
		Service Securities	
Credit	162200	Premium on Securities Other Than the Bureau of the Fiscal Service	
		Securities	
Credit	240000	Liability for Non-Fiduciary Deposit Funds and Undeposited	
		Collections	
Credit	531800	Contra Revenue for Interest Revenue - Investments	

C621 To record the redemption of federal securities purchased at a discount and sold at a discount by a nonfiduciary deposit fund when the redemption results in a gain.

Use this entry to also record the sale of U.S. Treasury Zero Coupon Bonds by a nonfiduciary deposit fund.

Budgetary Entry

Proprietary Entry			
Debit	101000	Fund Balance With Treasury	
Debit	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	
Debit	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities	
Debit	531800	Contra Revenue for Interest Revenue - Investments	
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	
Credit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities	
Credit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities	
Credit	240000	Liability for Non-Fiduciary Deposit Funds and Undeposited Collections	
Credit	531100	Interest Revenue - Investments	

U.S. Standard General Ledger Account Transactions

C622 To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Fiscal Service) 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	411400	Appropriated Receipts Derived From Available Trust or Special Fund	
		Receipts	
Credit	439400	Receipts Unavailable for Obligation Upon Collection	
Credit	445000	Unapportioned Authority	
Credit	462000	Unobligated Funds Exempt From Apportionment	
Proprietary	Entry		
Debit	101000	Fund Balance With Treasury	
Debit	162100	Discount on Securities Other Than the Bureau of the Fiscal Service	
		Securities	
Debit	721100	Losses on Disposition of Investments	
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal	
		Service Securities	
Credit	162300	Amortization of Discount and Premium on Securities Other Than	
		the Bureau of the Fiscal Service Securities	
Credit	169000	Other Investments	
Credit	711100	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 Fiscal Service) 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	411400	Appropriated Receipts Derived From Available Trust or Special Fund	
		Receipts	
Credit	439400	Receipts Unavailable for Obligation Upon Collection	
Credit	445000	Unapportioned Authority	
Credit	462000	Unobligated Funds Exempt From Apportionment	
Proprietary	y Entry		
Debit	101000	Fund Balance With Treasury	
Debit	162300	Amortization of Discount and Premium on Securities Other Than the	
		Bureau of the Fiscal Service Securities	
Debit	721100	Losses on Disposition of Investments	
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal	
		Service Securities	
Credit	162200	Premium on Securities Other Than the Bureau of the Fiscal Service	
		Securities	
Credit	169000	Other Investments	
Credit	531100	Interest Revenue - Investments	
Credit	711100	Gains on Disposition of Investments	

U.S. Standard General Ledger Account Transactions

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 426600 Other Actual Business-Type Collections From Non-Federal Sources
Credit 406000 Anticipated Collections From Non-Federal Sources
Credit 445000 Unapportioned Authority

Proprietary Entry

Debit 101000 Fund Balance With Treasury Debit 721000 Losses on Disposition of Assets - Other Credit 151300 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable Credit 152400 Inventory - Excess, Obsolete, and Unserviceable 711000 Credit 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 426500 Actual Collections From Sale of Foreclosed Property
Credit 406000 Anticipated Collections From Non-Federal Sources

Proprietary Entry

Debit 101000 Fund Balance With Treasury

Debit 721000 Losses on Disposition of Assets - Other

Credit 155100 Foreclosed Property

Credit 711000 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 426600 Other Actual Business-Type Collections From Non-Federal Sources

Credit 445000 Unapportioned Authority

Proprietary Entry

Debit 101000 Fund Balance With Treasury

Debit 650000 Cost of Goods Sold

Credit 157200 Stockpile Materials Held for Sale

Credit 590000 Other Revenue

SUPPLEMENT Section III

U.S. Standard General Ledger Account Transactions

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 426600 Other Actual Business-Type Collections From Non-Federal Sources

Credit 445000 Unapportioned Authority

Proprietary Entry

Debit 101000 Fund Balance With Treasury
Credit 157200 Stockpile Materials Held for Sale
Credit 711000 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 426600 Other Actual Business-Type Collections From Non-Federal Sources

Credit 445000 Unapportioned Authority

Proprietary Entry

Debit 101000 Fund Balance With Treasury

Debit 721000 Losses on Disposition of Assets - Other Credit 157200 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 411400 Appropriated Receipts Derived From Available Trust or Special Fund

Receipts

Credit 445000 Unapportioned Authority

Proprietary Entry

Debit 101000 Fund Balance With Treasury

Credit 565000 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", as amended by 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 101000 Fund Balance With Treasury
Credit 154100 Forfeited Property Held for Sale

U.S. Standard General Ledger Account Transactions

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 426600 Other Actual Business-Type Collections From Non-Federal Sources

Credit 406000 Anticipated Collections From Non-Federal Sources
Credit 462000 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 101000 Fund Balance With Treasury
Credit 510000 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.

Budgetary Entry

None

Proprietary Entry

Debit 156900 Commodities - Allowance Debit 650000 Cost of Goods Sold

Credit 156100 Commodities Held Under Price Support and Stabilization Support

Programs

U.S. Standard General Ledger Account Transactions

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

Proprietary Entry			
Debit	131000	Accounts Receivable	
Debit	151900	Operating Materials and Supplies - Allowance	
Debit	152900	Inventory - Allowance	
Debit	154900	Forfeited Property - Allowance	
Debit	156900	Commodities - Allowance	
Debit	159900	Other Related Property - Allowance	
Debit	171900	Accumulated Depreciation on Improvements to Land	
Debit	173900	Accumulated Depreciation on Buildings, Improvements, and	
		Renovations	
Debit	174900	Accumulated Depreciation on Other Structures and Facilities	
Debit	181900	Accumulated Depreciation on Assets Under Capital Lease	
Debit	182900	Accumulated Amortization on Leasehold Improvements	
Debit	189900	Accumulated Depreciation on Other General Property, Plant, and	
		Equipment	
Debit	721000	Losses on Disposition of Assets - Other	
Credit	151100	Operating Materials and Supplies Held for Use	
Credit	151600	Operating Materials and Supplies in Development	
Credit	152100	Inventory Purchased for Resale	
Credit	152500	Inventory - Raw Materials	
Credit	152600	Inventory - Work-in-Process	
Credit	152700	Inventory - Finished Goods	
Credit	154100	Forfeited Property Held for Sale	
Credit	156100	Commodities Held Under Price Support and Stabilization Support	
- 44		Programs	
Credit	159100	Other Related Property	
Credit	171100	Land and Land Rights	
Credit	171200	Improvements to Land	
Credit	172000	Construction-in-Progress	
Credit	173000	Buildings, Improvements, and Renovations	
Credit	174000	Other Structures and Facilities	
Credit	181000	Assets Under Capital Lease	
Credit	182000	Leasehold Improvements	
Credit	189000	Other General Property, Plant, and Equipment	
Credit	510000	Revenue From Goods Sold	
Credit	711000	Gains on Disposition of Assets - Other	

U.S. Standard General Ledger Account Transactions

C646 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. 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	426600	Other Actual Business-Type Collections From Non-Federal Sources	
Debit	427700	Other Actual Collections - Federal/Non-Federal Exception Sources	
Credit	406000	Anticipated Collections From Non-Federal Sources	
Credit	407000	Anticipated Collections From Federal Sources	
Proprietary	Entry		
Debit	101000	Fund Balance With Treasury	
Debit	151900	Operating Materials and Supplies - Allowance	
Debit	152900	Inventory - Allowance	
Debit	154900	Forfeited Property - Allowance	
Debit	156900	Commodities - Allowance	
Debit	159900	Other Related Property - Allowance	
Debit	171900	Accumulated Depreciation on Improvements to Land	
Debit	173900	Accumulated Depreciation on Buildings, Improvements, and	
		Renovations	
Debit	174900	Accumulated Depreciation on Other Structures and Facilities	
Debit	650000	Cost of Goods Sold	
Debit	721000	Losses on Disposition of Assets - Other	
Credit	151100	Operating Materials and Supplies Held for Use	
Credit	151600	Operating Materials and Supplies in Development	
Credit	152100	Inventory Purchased for Resale	
Credit	152500	Inventory - Raw Materials	
Credit	152600	Inventory - Work-in-Process	
Credit	152700	Inventory - Finished Goods	
Credit	154100	Forfeited Property Held for Sale	
Credit	156100	Commodities Held Under Price Support and Stabilization Support	
		Programs	
Credit	159100	Other Related Property	
Credit	171100	Land and Land Rights	
Credit	171200	Improvements to Land	
Credit	172000	Construction-in-Progress	
Credit	173000	Buildings, Improvements, and Renovations	
Credit	174000	Other Structures and Facilities	
Credit	510000	Revenue From Goods Sold	
Credit	711000	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 427700 Other Actual Collections - Federal/Non-Federal Exception Sources

Credit 428700 Other Federal Receivables

Proprietary Entry

Debit 101000 Fund Balance With Treasury Credit 131000 Accounts Receivable

U.S. Standard General Ledger Account Transactions

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. 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	428700	Other Federal Receivables	
Credit	407000	Anticipated Collections From Federal Sources	
Proprietary	v Entrv		
Debit	131000	Accounts Receivable	
Debit	151900	Operating Materials and Supplies - Allowance	
Debit	152900	Inventory - Allowance	
Debit	154900	Forfeited Property - Allowance	
Debit	156900	Commodities - Allowance	
Debit	159900	Other Related Property - Allowance	
Debit	171900	Accumulated Depreciation on Improvements to Land	
Debit	173900	Accumulated Depreciation on Buildings, Improvements, and	
		Renovations	
Debit	174900	Accumulated Depreciation on Other Structures and Facilities	
Debit	181900	Accumulated Depreciation on Assets Under Capital Lease	
Debit	182900	Accumulated Amortization on Leasehold Improvements	
Debit	189900	Accumulated Depreciation on Other General Property, Plant, and	
		Equipment	
Debit	650000	Cost of Goods Sold	
Debit	721000	Losses on Disposition of Assets - Other	
Credit	151100	Operating Materials and Supplies Held for Use	
Credit	151600	Operating Materials and Supplies in Development	
Credit	152100	Inventory Purchased for Resale	
Credit	152500	Inventory - Raw Materials	
Credit	152600	Inventory - Work-in-Process	
Credit	152700	Inventory - Finished Goods	
Credit	154100	Forfeited Property Held for Sale	
Credit	156100	Commodities Held Under Price Support and Stabilization Support	
		Programs	
Credit	159100	Other Related Property	
Credit	171100	Land and Land Rights	
Credit	171200	Improvements to Land	
Credit	172000	Construction-in-Progress	
Credit	173000	Buildings, Improvements, and Renovations	
Credit	174000	Other Structures and Facilities	
Credit	181000	Assets Under Capital Lease	
Credit	182000	Leasehold Improvements	
Credit	189000	Other General Property, Plant, and Equipment	
Credit	510000	Revenue From Goods Sold	
Credit	711000	Gains on Disposition of Assets - Other	

U.S. Standard General Ledger Account Transactions

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 428700 Other Federal Receivables
Credit 421000 Anticipated Reimbursements

Proprietary Entry

Debit 131000 Accounts Receivable

Credit 510000 Revenue From Goods Sold
Credit 520000 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	427300	Interest Collected From Treasury	
Credit	445000	Unapportioned Authority	
Credit	451000	Apportionments	
Credit	462000	Unobligated Funds Exempt From Apportionment	
Duanwiataw	Duanwistans Enture		

Proprietary Entry

1 Topi ictar y	Linu	
Debit	101000	Fund Balance With Treasury
Debit	162300	Amortization of Discount and Premium on Securities Other Than the
		Bureau of the Fiscal Service Securities
Credit	164200	Preferred Stock Accounted for Under the Provisions of the Federal
		Credit Reform Act
Credit	164400	Common Stock Accounted for Under the Provisions of the Federal
		Credit Reform Act
Credit	164700	Premium on Securities Accounted for Under the Provisions of the
		Federal Credit Reform Act
Credit	711100	Gains on Disposition of Investments

U.S. Standard General Ledger Account Transactions

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.

Bud	getary	Entry

budgetary Entry			
D	ebit	445000	Unapportioned Authority
D	ebit	451000	Apportionments
D	ebit	462000	Unobligated Funds Exempt From Apportionment
(Credit	427300	Interest Collected From Treasury
Pı	roprietary	Entry	
D	ebit	101000	Fund Balance With Treasury
D	ebit	162300	Amortization of Discount and Premium on Securities Other Than the
			Bureau of the Fiscal Service Securities
D	ebit	721100	Losses on Disposition of Investments
(Credit	164200	Preferred Stock Accounted for Under the Provisions of the Federal
			Credit Reform Act
(Credit	164400	Common Stock Accounted for Under the Provisions of the Federal
			Credit Reform Act
	Credit	164700	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.

Interest Collected From Treasury

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 EntryDebit 427300

Credit	445000	Unapportioned Authority
Credit	451000	Apportionments
Credit	462000	Unobligated Funds Exempt From Apportionment
Proprietary	y Entry	
Debit	101000	Fund Balance With Treasury
Debit	164600	Discount on Securities Account for Under the Provisions of the
		Federal Credit Reform Act
Credit	162300	Amortization of Discount and Premium on Securities Other Than
		the Bureau of the Fiscal Service Securities
Credit	164200	Preferred Stock Accounted for Under the Provisions of the Federal
		Credit Reform Act
Credit	164400	Common Stock Accounted for Under the Provisions of the Federal
		Credit Reform Act
Credit	711100	Gains on Disposition of Investments

U.S. Standard General Ledger Account Transactions

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

Buagetary	Entry	
Debit	445000	Unapportioned Authority
Debit	451000	Apportionments
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	427300	Interest Collected From Treasury
Proprietary	y Entry	
Debit	101000	Fund Balance With Treasury
Debit	164600	Discount on Securities Account for Under the Provisions of the
		Federal Credit Reform Act
Debit	721100	Losses on Disposition of Investments
Credit	162300	Amortization of Discount and Premium on Securities Other Than
		the Bureau of the Fiscal Service Securities
Credit	164200	Preferred Stock Accounted for Under the Provisions of the Federal
		Credit Reform Act
Credit	164400	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 Fiscal Service) 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-Fiscal Service 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," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA Module.

Budgetary Entry

0 ,	•	
Debit	411400	Appropriated Receipts Derived From Available Trust or Special Fund
		Receipts
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment
Proprietary	Entry	
Debit	113000	Funds Held Outside of Treasury - Budgetary
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal
		Service Securities

U.S. Standard General Ledger Account Transactions

C751 To record, in a revolving or revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Fiscal Service) 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-Fiscal Service 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," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA Module.

Budgetary Entry

Debit	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment
Proprietar	y Entry	
Debit	113000	Funds Held Outside of Treasury - Budgetary
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal
		Service 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 Fiscal Service) 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-Fiscal Service 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," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA Module.

Budgetary Entry

Debit	411400	Appropriated Receipts Derived From Available Trust or Special Fund
		Receipts
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment
Proprietar	y Entry	
Proprietar Debit	y Entry 113000	Funds Held Outside of Treasury - Budgetary
-		Funds Held Outside of Treasury - Budgetary Investments in Securities Other Than the Bureau of the Fiscal
Debit	113000	

U.S. Standard General Ledger Account Transactions

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 Fiscal Service) 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 425200 equal to only the gain. If the proceeds are not immediately reinvested, record a budgetary entry in USSGL 425200 equal to the gain and also a budgetary entry in USSGL 497200 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-Fiscal Service 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," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA Module.

Rud	getary	Entr	v
Duu	YCIAI V		v

Duugetary	Entry	
Debit	425200	Reimbursements Earned - Collected From Federal/Non-Federal
		Exception Sources
Debit	497200	Downward Adjustments of Prior-Year Paid Delivered Orders -
		Obligations, Refunds Collected
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment
Proprietar	y Entry	
Debit	113000	Funds Held Outside of Treasury - Budgetary
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal
		Service Securities
Credit	711100	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 Fiscal Service) 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-Fiscal Service 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," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA module.

Budgetary Entry

Debit	411400	Appropriated Receipts Derived From Available Trust or Special Fund
		Receipts
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment
Proprietary Entry		
Debit	113000	Funds Held Outside of Treasury - Budgetary
Debit	721100	Losses on Disposition of Investments
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal
		Service Securities

U.S. Standard General Ledger Account Transactions

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 Fiscal Service) 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-Fiscal Service 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," and Volume 1, Part 2, Chapter 5100, "Fund Balance with Treasury Accounts" for additional guidance, such as reclassifications in the CARS CTA module.

Budgetary Entry

	- 0	
Debit	497200	Downward Adjustments of Prior-Year Paid Delivered Orders -
		Obligations, Refunds Collected
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment
Proprietar	y Entry	
Debit	113000	Funds Held Outside of Treasury - Budgetary
Debit	721100	Losses on Disposition of Investments
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal
		Service Securities

C780 To record the Bureau of the Fiscal Service's redemption of debt and related budgetary offset.

Budgetary Entry

Debit 462000 Unobligated Funds Exempt From Apportionment
Credit 437000 Offset to Appropriation Realized for Redemption of Treasury
Securities

Sec

Proprietary Entry

Debit 253000 Securities Issued by Federal Agencies Under General and Special

Financing Authority

Credit 101000 Fund Balance With Treasury

C784 To record the monthly redemption, investment, and interest with the Bureau of the Fiscal Service.

Comment: For the Department of Treasury use only.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

Debit 427300 Interest Collected From Treasury

Credit 463500 Funds Not Available - Adjustments to the Exchange Stabilization

Fund (ESF)

Proprietary Entry

Debit 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the

Fiscal Service

Credit 531100 Interest Revenue - Investments

U.S. Standard General Ledger Account Transactions

D100 - D299 Adjustments/Write-offs/Reclassification - Upward and Downward Adjustments

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 740000 or 740100). The authority has expired.

Comment: Prior-year adjustments are used only in year 2 and later. Also post USSGL TC-D103

if the downward adjustment is associated with reimbursable obligations in an expired expenditure account. Reverse USSGL TC-B134 for direct appropriations. For a prior-period adjustment (USSGL account 740000 or 740100), see USSGL

TC's D306, D308, D310, and D312.

Reference: USSGL implementation guidance; Prior-Period Adjustments

Reference:	USSOL implementation guidance; Prior-Period Adjustments		
Budgetary Entry			
Debit	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders -	
		Obligations, Recoveries	
Credit	465000	Allotments - Expired Authority	
Proprietary	Entry		
Debit	211000	Accounts Payable	
Debit	213000	Contract Holdbacks	
Debit	214000	Accrued Interest Payable - Not Otherwise Classified	
Debit	214100	Accrued Interest Payable - Loans	
Debit	214200	Accrued Interest Payable - Debt	
Debit	216000	Entitlement Benefits Due and Payable	
Debit	219000	Other Liabilities With Related Budgetary Obligations	
Debit	219100	Liability for Employer Benefits and Claims Incurred but Not Reported	
Debit	221000	Accrued Funded Payroll and Leave	
Debit	221100	Withholdings Payable	
Debit	221300	Employer Contributions and Payroll Taxes Payable	
Debit	221500	Other Post Employment Benefits Due and Payable	
Debit	221600	Pension Benefits Due and Payable to Beneficiaries	
Debit	221700	Benefit Premiums Payable to Carriers	
Debit	221800	Life Insurance Benefits Due and Payable to Beneficiaries	
Credit	151100	Operating Materials and Supplies Held for Use	
Credit	151200	Operating Materials and Supplies Held in Reserve for Future Use	
Credit	151600	Operating Materials and Supplies in Development	
Credit	152100	Inventory Purchased for Resale	
Credit	152200	Inventory Held in Reserve for Future Sale	
Credit	152500	Inventory - Raw Materials	
Credit	152600	Inventory - Work-in-Process	
Credit	152700	Inventory - Finished Goods	
Credit	156100	Commodities Held Under Price Support and Stabilization Support	
		Programs	
Credit	157100	Stockpile Materials Held in Reserve	
Credit	157200	Stockpile Materials Held for Sale	
Credit	159100	Other Related Property	
Credit	171100	Land and Land Rights	
Credit	171200	Improvements to Land	
Credit	172000	Construction-in-Progress	
Credit	173000	Buildings, Improvements, and Renovations	
Credit	174000	Other Structures and Facilities	
Credit	175000	Equipment	
Credit	182000	Leasehold Improvements	
Credit	183000	Internal-Use Software	

U.S. Standard General Ledger

Account Transactions

Credit	183200	Internal-Use Software in Development
Credit	184000	Other Natural Resources
Credit	189000	Other General Property, Plant, and Equipment
Credit	199000	Other Assets
Credit	610000	Operating Expenses/Program Costs
Credit	640000	Benefit Expense
Credit	650000	Cost of Goods Sold
Credit	690000	Non-Production Costs

D103 To record the removal of unfilled customer orders without advance related to a corresponding downward adjustment of prior-year obligations.

Comment: USSGL transactions that reference this transaction: D102, D110, D120, D134, D618

Budgetary Entry

Debit 465000 Allotments - Expired Authority

Credit 422100 Unfilled Customer Orders Without Advance

Proprietary Entry

U.S. Standard General Ledger Account Transactions

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 740000 or 740100). 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 740000 or 740100), see USSGL TCs D306, D308, D310, and D312.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-

Period Adjustments

	i ciioa Aaji	istinents
Budgetary E	Entry	
Debit	465000	Allotments - Expired Authority
Credit	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations
		Unpaid
Proprietary	Entry	
Debit	151100	Operating Materials and Supplies Held for Use
Debit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Debit	151600	Operating Materials and Supplies in Development
Debit	152100	Inventory Purchased for Resale
Debit	152200	Inventory Held in Reserve for Future Sale
Debit	152500	Inventory - Raw Materials
Debit	152600	Inventory - Work-in-Process
Debit	152700	Inventory - Finished Goods
Debit	156100	Commodities Held Under Price Support and Stabilization Support
		Programs
Debit	157100	Stockpile Materials Held in Reserve
Debit	157200	Stockpile Materials Held for Sale
Debit	159100	Other Related Property
Debit	171100	Land and Land Rights
Debit	171200	Improvements to Land
Debit	172000	Construction-in-Progress
Debit	173000	Buildings, Improvements, and Renovations
Debit	174000	Other Structures and Facilities
Debit	175000	Equipment
Debit	182000	Leasehold Improvements
Debit	183000	Internal-Use Software
Debit	183200	Internal-Use Software in Development
Debit	184000	Other Natural Resources
Debit	189000	Other General Property, Plant, and Equipment
Debit	199000	Other Assets
Debit	610000	Operating Expenses/Program Costs
Debit	640000	Benefit Expense
Debit	650000	Cost of Goods Sold
Debit	690000	Non-Production Costs
Credit	211000	Accounts Payable
Credit	213000	Contract Holdbacks
Credit	214000	Accrued Interest Payable - Not Otherwise Classified
Credit	214100	Accrued Interest Payable - Loans
Credit	214200	Accrued Interest Payable - Debt
Credit	216000	Entitlement Benefits Due and Payable
Credit	219000	Other Liabilities With Related Budgetary Obligations
Credit	219100	Liability for Employer Benefits and Claims Incurred but Not
~ ··	221222	Reported
Credit	221000	Accrued Funded Payroll and Leave

SUPPLEMENT

U.S. Standard General Ledger

Account Transactions

Credit	221100	Withholdings Payable
Credit	221300	Employer Contributions and Payroll Taxes Payable
Credit	221500	Other Post Employment Benefits Due and Payable
Credit	221600	Pension Benefits Due and Payable to Beneficiaries
Credit	221700	Benefit Premiums Payable to Carriers
Credit	221800	Life Insurance Benefits Due and Payable to Beneficiaries

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

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 740000 or 740100). The authority has not expired.

Prior-year adjustments are used only in year 2 and later. If funded by a direct **Comment:**

appropriation, also post USSGL TC-B134. For a prior-period adjustment (USSGL account 740000 or 740100), see USSGL TCs D306, D308, D310, and D312. If funds are exempt from apportionment, debit USSGL account 462000.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-

Period Adjustments

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Budgetary E	-	A
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	470000	Commitments - Programs Subject to Apportionment
Debit	472000	Commitments - Programs Exempt From Apportionment
Credit	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations,
		Unpaid
Proprietary	Entry	
Debit	151100	Operating Materials and Supplies Held for Use
Debit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Debit	151600	Operating Materials and Supplies in Development
Debit	152100	Inventory Purchased for Resale
Debit	152200	Inventory Held in Reserve for Future Sale
Debit	152500	Inventory - Raw Materials
Debit	152600	Inventory - Work-in-Process
Debit	152700	Inventory - Finished Goods
Debit	156100	Commodities Held Under Price Support and Stabilization Support
		Programs
Debit	157100	Stockpile Materials Held in Reserve
Debit	157200	Stockpile Materials Held for Sale
Debit	159100	Other Related Property
Debit	171100	Land and Land Rights
Debit	171200	Improvements to Land
Debit	172000	Construction-in-Progress
Debit	173000	Buildings, Improvements, and Renovations
Debit	174000	Other Structures and Facilities
Debit	175000	Equipment
Debit	182000	Leasehold Improvements
Debit	183000	Internal-Use Software
Debit	183200	Internal-Use Software in Development
Debit	184000	Other Natural Resources
Debit	189000	Other General Property, Plant, and Equipment
Debit	199000	Other Assets
Debit	610000	Operating Expenses/Program Costs
Debit	640000	Benefit Expense
Debit	650000	Cost of Goods Sold
Debit	690000	Non-Production Costs
Credit	211000	Accounts Payable
Credit	213000	Contract Holdbacks
Credit	214000	Accrued Interest Payable - Not Otherwise Classified
Credit	214100	Accrued Interest Payable - Loans

Accrued Interest Payable - Debt

214200

Credit

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

216000	Entitlement Benefits Due and Payable
219000	Other Liabilities With Related Budgetary Obligations

Credit	216000	Entitlement Benefits Due and Payable
Credit	219000	Other Liabilities With Related Budgetary Obligations
Credit	219100	Liability for Employer Benefits and Claims Incurred but Not
		Reported
Credit	221000	Accrued Funded Payroll and Leave
Credit	221100	Withholdings Payable
Credit	221300	Employer Contributions and Payroll Taxes Payable
Credit	221500	Other Post Employment Benefits Due and Payable
Credit	221600	Pension Benefits Due and Payable to Beneficiaries
Credit	221700	Benefit Premiums Payable to Carriers
Credit	221800	Life Insurance Benefits Due and Payable to Beneficiaries

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

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 740000 or 740100).

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 445000 or 462000. 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 B234 for direct appropriations. For a prior-period adjustment (USSGL account

740000 or 740100), see USSGL TCs D306, D308, D310, and D312.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-

Period Adjustments

Budgetary	Entry
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Debit	497200	Downward Adjustments of Prior-Year Paid Delivered Orders -
		Obligations, Refunds Collected
Credit	406000	Anticipated Collections From Non-Federal Sources
Credit	407000	Anticipated Collections From Federal Sources
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment
Credit	465000	Allotments - Expired Authority

Credit

690000

Credit	462000	Unobligated Funds Exempt From Apportionment
Credit	465000	Allotments - Expired Authority
Proprietar	v Entry	
Debit	101000	Fund Balance With Treasury
Credit	151100	Operating Materials and Supplies Held for Use
Credit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Credit	151600	Operating Materials and Supplies in Development
Credit	152100	Inventory Purchased for Resale
Credit	152200	Inventory Held in Reserve for Future Sale
Credit	152500	Inventory - Raw Materials
Credit	152600	Inventory - Work-in-Process
Credit	152700	Inventory - Finished Goods
Credit	156100	Commodities Held Under Price Support and Stabilization Support
		Programs
Credit	157100	Stockpile Materials Held in Reserve
Credit	157200	Stockpile Materials Held for Sale
Credit	159100	Other Related Property
Credit	171100	Land and Land Rights
Credit	171200	Improvements to Land
Credit	172000	Construction-in-Progress
Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	175000	Equipment
Credit	181000	Assets Under Capital Lease
Credit	182000	Leasehold Improvements
Credit	183000	Internal-Use Software
Credit	183200	Internal-Use Software in Development
Credit	184000	Other Natural Resources
Credit	189000	Other General Property, Plant, and Equipment
Credit	199000	Other Assets
Credit	610000	Operating Expenses/Program Costs
Credit	640000	Benefit Expense

Non-Production Costs

U.S. Standard General Ledger Account Transactions

D110 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 740000 or 740100). 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 445000 or 462000. 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 USSGL TC-D103 if the downward adjustment is associated with reimbursable obligations in an expired expenditure account. Reverse USSGL TC-B134 for direct appropriations. For a prior-period adjustment (USSGL account 740000 or 740100), see USSGL TCs D306, D308, D310, and D312.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-

Period Adjustments

Rud	getary	Entry

107100	D 141 + CD: W H :1D I 10 1
49/100	Downward Adjustments of Prior-Year Unpaid Delivered Orders -
421000	Obligations, Recoveries
	Anticipated Recoveries of Prior-Year Obligations
	Unapportioned Authority
462000	Unobligated Funds Exempt From Apportionment
y Entry	
211000	Accounts Payable
213000	Contract Holdbacks
214000	Accrued Interest Payable - Not Otherwise Classified
214100	Accrued Interest Payable - Loans
214200	Accrued Interest Payable - Debt
216000	Entitlement Benefits Due and Payable
219000	Other Liabilities With Related Budgetary Obligations
219100	Liability for Employer Benefits and Claims Incurred but Not Reported
221000	Accrued Funded Payroll and Leave
221100	Withholdings Payable
221300	Employer Contributions and Payroll Taxes Payable
221500	Other Post Employment Benefits Due and Payable
221600	Pension Benefits Due and Payable to Beneficiaries
221700	Benefit Premiums Payable to Carriers
221800	Life Insurance Benefits Due and Payable to Beneficiaries
151100	Operating Materials and Supplies Held for Use
151200	Operating Materials and Supplies Held in Reserve for Future Use
151600	Operating Materials and Supplies in Development
152100	Inventory Purchased for Resale
152200	Inventory Held in Reserve for Future Sale
152500	Inventory - Raw Materials
152600	Inventory - Work-in-Process
152700	Inventory - Finished Goods
156100	Commodities Held Under Price Support and Stabilization Support
	Programs
157100	Stockpile Materials Held in Reserve
157200	Stockpile Materials Held for Sale
159100	Other Related Property
171100	Land and Land Rights
	497100 431000 445000 445000 462000 y Entry 211000 213000 214000 214100 214200 219000 221900 221100 221500 221500 221600 221700 221800 151100 151200 151200 152200 152500 152600 152700 152700 156100

U.S. Standard General Ledger

Account Transactions

Credit	171200	Improvements to Land
Credit	172000	Construction-in-Progress
Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	175000	Equipment
Credit	182000	Leasehold Improvements
Credit	183000	Internal-Use Software
Credit	183200	Internal-Use Software in Development
Credit	184000	Other Natural Resources
Credit	189000	Other General Property, Plant, and Equipment
Credit	199000	Other Assets
Credit	610000	Operating Expenses/Program Costs
Credit	640000	Benefit Expense
Credit	690000	Non-Production 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 461000 Allotments - Realized Resources

Credit 490100 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 299000 Other Liabilities Without Related Budgetary Obligations
Credit 219000 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 680000 Future Funded Expenses

Credit 619900 Adjustment to Subsidy Expense

U.S. Standard General Ledger Account Transactions

D114 To record an upward adjustment of prior-year unpaid undelivered orders when the adjustment is not recorded as a prior-period adjustment (USSGL account 740000 or 740100).

Comment: Prior-year adjustments are used only in year 2 and later. The goods, services, or

invoices have not been received. See USSGL TC-B402 when needed to establish a payable and to reflect it as delivered. For a prior-period adjustment (USSGL account

740000 or 740100), see USSGL TCs D306, D308, D310, and D312.

Budgetary Entry				
Debit	451000	Apportionments		
Debit	461000	Allotments - Realized Resources		
Debit	462000	Unobligated Funds Exempt From Apportionment		
Debit	465000	Allotments - Expired Authority		
Debit	470000	Commitments - Programs Subject to Apportionment		
Debit	472000	Commitments - Programs Exempt From Apportionment		
Credit	488100	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 USSGL account 465000 if the authority has

expired. If an amount was originally obligated against indefinite borrowing authority, then post TC D-138. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC A-123 if authority was previously anticipated in programs exempt from apportionment. Also post USSGL TC D-103 if the downward adjustment is associated with reimbursable obligations

in an expired expenditure account.

Reference: USSGL implementation guidance; Upward and Downward Adjustments to Expired

Appropriations

Budgetary Entry

Debit	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders -
		Obligations, Recoveries
Credit	431000	Anticipated Recoveries of Prior-Year Obligations
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment
Credit	465000	Allotments - Expired Authority

Proprietary Entry

U.S. Standard General Ledger Account Transactions

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 USSGL account 465000 if

the authority has expired.

Reference: USSGL implementation guidance; Upward and Downward Adjustments to Expired

Appropriations

Budgetary	Entry	
Dalait	451000	۸

Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	465000	Allotments - Expired Authority
Debit	470000	Commitments - Programs Subject to Apportionment
Debit	472000	Commitments - Programs Exempt From Apportionment
Credit	488200	Upward Adjustments of Prior-Year Undelivered Orders -
		Obligations, Prepaid/Advanced

Proprietary Entry

Debit 141000 Advances and Prepayments
Credit 101000 Fund Balance With Treasury

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

D126 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 B234. Record USSGL account 465000 if the authority has expired.

USSGL implementation guidance; Upward and Downward Adjustments to Expired Reference:

	Appropriati	ons
Budgetary E	ntry	
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	465000	Allotments - Expired Authority
Debit	470000	Commitments - Programs Subject to Apportionment
Debit	472000	Commitments - Programs Exempt From Apportionment
Credit	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations Paid
Proprietary	Entry	
Debit	151100	Operating Materials and Supplies Held for Use
Debit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Debit	151600	Operating Materials and Supplies in Development
Debit	152100	Inventory Purchased for Resale
Debit	152200	Inventory Held in Reserve for Future Sale
Debit	152500	Inventory - Raw Materials
Debit	152600	Inventory - Work-in-Process
Debit	152700	Inventory - Finished Goods
Debit	156100	Commodities Held Under Price Support and Stabilization Support
		Programs
Debit	157100	Stockpile Materials Held in Reserve
Debit	157200	Stockpile Materials Held for Sale
Debit	159100	Other Related Property
Debit	171100	Land and Land Rights
Debit	171200	Improvements to Land
Debit	172000	Construction-in-Progress
Debit	173000	Buildings, Improvements, and Renovations
Debit	174000	Other Structures and Facilities
Debit	175000	Equipment
Debit	182000	Leasehold Improvements
Debit	183000	Internal-Use Software
Debit	183200	Internal-Use Software in Development
Debit	184000	Other Natural Resources
Debit	189000	Other General Property, Plant, and Equipment
Debit	199000	Other Assets
Debit	610000	Operating Expenses/Program Costs
Debit	640000	Benefit Expense
Credit	101000	Fund Balance With Treasury

U.S. Standard General Ledger Account Transactions

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 131000 Accounts Receivable

Credit 679000 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 131000 Accounts Receivable

Credit 141000 Advances and Prepayments

U.S. Standard General Ledger Account Transactions

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 445000 or credit USSGL account 462000 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. Also post USSGL TC-D103 if the downward adjustment is associated with reimbursable obligations in an expired expenditure account. 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

Reference:	USSGL im	plementation guidance; USSGL Budgetary Accounting Guide
Budgetary E	Entry	
Debit	480100	Undelivered Orders - Obligations, Unpaid
Debit	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders -
		Obligations, Recoveries
Credit	431000	Anticipated Recoveries of Prior-Year Obligations
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment
Credit	490100	Delivered Orders - Obligations, Unpaid
Proprietary	Entry	
Debit	151100	Operating Materials and Supplies Held for Use
Debit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Debit	151600	Operating Materials and Supplies in Development
Debit	152100	Inventory Purchased for Resale
Debit	152200	Inventory Held in Reserve for Future Sale
Debit	152500	Inventory - Raw Materials
Debit	152600	Inventory - Work-in-Process
Debit	152700	Inventory - Finished Goods
Debit	156100	Commodities Held Under Price Support and Stabilization Support
		Programs
Debit	157100	Stockpile Materials Held in Reserve
Debit	157200	Stockpile Materials Held for Sale
Debit	159100	Other Related Property
Debit	171100	Land and Land Rights
Debit	171200	Improvements to Land
Debit	172000	Construction-in-Progress
Debit	173000	Buildings, Improvements, and Renovations
Debit	174000	Other Structures and Facilities
Debit	175000	Equipment
Debit	182000	Leasehold Improvements
Debit	183000	Internal-Use Software
Debit	183200	Internal-Use Software in Development
Debit	184000	Other Natural Resources
Debit	189000	Other General Property, Plant, and Equipment
Debit	199000	Other Assets
Debit	610000	Operating Expenses/Program Costs
Debit	640000	Benefit Expense

U.S. Standard General Ledger Account Transactions

Debit 690000 Non-Production Costs	
Credit 211000 Accounts Payable	
Credit 213000 Contract Holdbacks	
Credit 214000 Accrued Interest Payable - Not Otherwise Classified	
Credit 214100 Accrued Interest Payable - Loans	
Credit 214200 Accrued Interest Payable - Debt	
Credit 216000 Entitlement Benefits Due and Payable	
Credit 219000 Other Liabilities With Related Budgetary Obligations	
Credit 219100 Liability for Employer Benefits and Claims Incurred by	ut Not
Reported	
Credit 220000 Liability for Unpaid Insurance Claims	
Credit 221000 Accrued Funded Payroll and Leave	
Credit 221100 Withholdings Payable	
Credit 221300 Employer Contributions and Payroll Taxes Payable	
Credit 221500 Other Post Employment Benefits Due and Payable	
Credit 221600 Pension Benefits Due and Payable to Beneficiaries	
Credit 221700 Benefit Premiums Payable to Carriers	
Credit 221800 Life Insurance Benefits Due and Payable to Beneficiar	ies

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 445000 Unapportioned Authority

Credit 413400 Indefinite Contract Authority Withdrawn

Proprietary Entry

None

D137 To record withdrawals of prior-year definite contract authority in Department of Transportation accounts.

Budgetary Entry

Debit 445000 Unapportioned Authority

Credit 413415 Adjustment for Definite Contract Authority - Prior-Year

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 445000 Unapportioned Authority

Credit 414400 Borrowing Authority Withdrawn

Proprietary Entry

U.S. Standard General Ledger Account Transactions

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 432000 Adjustments for Changes in Prior-Year Allocations of Budgetary

Resources

Credit 498100 Upward Adjustments of Prior-Year Delivered Orders - Obligations,

Unpaid

Proprietary Entry

Debit 576000 Expenditure Financing Sources - Transfers-Out

Credit 215500 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 497100 Downward Adjustments of Prior-Year Unpaid Delivered Orders -

Obligations, Recoveries

Credit 462000 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 215500 Expenditure Transfers Payable

Credit 576000 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 497100 Downward Adjustments of Prior-Year Unpaid Delivered Orders -

Obligations, Recoveries

Credit 432000 Adjustments for Changes in Prior-Year Allocations of Budgetary

Resources

Proprietary Entry

Debit 215500 Expenditure Transfers Payable

Credit 576000 Expenditure Financing Sources - Transfers-Out

U.S. Standard General Ledger Account Transactions

D144 To record an upward adjustment to prior-year balances in budgetary receivable USSGL account 422500 "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 422500 Expenditure Transfers From Trust Funds - Receivable

Credit 432000 Adjustments for Changes in Prior-Year Allocations of Budgetary

Resources

Proprietary Entry

Debit 133500 Expenditure Transfers Receivable

Credit 575000 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 435000 Canceled Authority

Credit 420800 Adjustment to Total Resources - Disposition of Canceled Payables

Proprietary Entry

Debit 296000 Accounts Payable From Canceled Appropriations

Credit 680000 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 year-end.

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 579100 Adjustment to Financing Sources - Credit Reform

Credit 680000 Future Funded Expenses

Part 1

SUPPLEMENT Section III

U.S. Standard General Ledger Account Transactions

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 year-end.

Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry

None

Proprietary Entry

Debit 139900 Allowance for Subsidy Debit 218000 Loan Guarantee Liability

Credit 579100 Adjustment to Financing Sources - Credit Reform

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 year-end.

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 577600 Non-Budgetary Financing Sources Transferred Out

Credit 299000 Other Liabilities Without Related Budgetary Obligations

Credit 299010 Other Liabilities Without Related Budgetary Obligations - General

Fund of the U.S. Government

D149 To record negative subsidy disbursement in the financing fund.

Comment: Also post USSGL TC-D150 for the program account and TC-E509 for the financing

account to record the transfer to the General Fund Receipt Account.

Budgetary Entry

Debit 480100 Undelivered Orders - Obligations, Unpaid Credit 490200 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 139900 Allowance for Subsidy

Credit 579100 Adjustment to Financing Sources - Credit Reform

D150 To adjust program fund for negative subsidy disbursement from the financing fund.

Comment: See USSGL TC D149. Transactions USSGL TC D149 and TC D150 should be done

simultaneously in both the credit reform program and financing fund.

Budgetary Entry

None

Proprietary Entry

Debit 579100 Adjustment to Financing Sources - Credit Reform

Credit 619900 Adjustment to Subsidy Expense

U.S. Standard General Ledger Account Transactions

D300 - D399 Adjustments/Write-offs/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 U.S.

Government and/or transfers of unexpended appropriations may record USSGL

accounts in the 310000 series.

Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry

None

Proprietary Entry

Debit 310900 Unexpended Appropriations - Prior-Period Adjustments Due to

Changes in Accounting Principles

Credit 570900 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

U.S. Government and/or transfers of unexpended appropriations may record USSGL

accounts in the 310000 series.

Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry

None

Proprietary Entry

Debit	310500	Unexpended Appropriations - Prior-Period Adjustments Due to
		Corrections of Errors - Years Preceding the Prior-Year
Debit	310800	Unexpended Appropriations - Prior-Period Adjustments Due to
		Corrections of Errors
Credit	570500	Expended Appropriations - Prior-Period Adjustments Due to
		Corrections of Errors - Years Preceding the Prior-Year
Credit	570800	Expended Appropriations - Prior-Period Adjustments Due to
		Corrections of Errors

U.S. Standard General Ledger Account Transactions

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

740000. For prior-period adjustments due to changes in accounting principles, debit USSGL 740100. For prior-period adjustments due to corrections of errors in years preceding the prior year, debit USSGL 740500. 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, refunds collected; and 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

Proprietary Entry			
Debit	131900	Allowance for Loss on Accounts Receivable	
Debit	132900	Allowance for Loss on Taxes Receivable	
Debit	134500	Allowance for Loss on Interest Receivable - Loans	
Debit	134600	Allowance for Loss on Interest Receivable - Investments	
Debit	134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified	
Debit	134800	Allowance for Loss on Interest Receivable - Taxes	
Debit	135900	Allowance for Loss on Loans Receivable	
Debit	136500	Allowance for Loss on Penalties and Fines Receivable - Loans	
Debit	136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise	
		Classified	
Debit	136800	Allowance for Loss on Penalties and Fines Receivable - Taxes	
Debit	137500	Allowance for Loss on Administrative Fees Receivable - Loans	
Debit	137700	Allowance for Loss on Administrative Fees Receivable - Not	
		Otherwise Classified	
Debit	137800	Allowance for Loss on Administrative Fees Receivable - Taxes	
Debit	138500	Allowance for Loss on Interest Receivable - Loans - Troubled Assets	
		Relief Program	
Debit	138900	Allowance for Subsidy - Loans - Troubled Assets Relief Program	
Debit	139900	Allowance for Subsidy	
Debit	151900	Operating Materials and Supplies - Allowance	
Debit	152900	Inventory - Allowance	
Debit	154900	Forfeited Property - Allowance	
Debit	155900	Foreclosed Property - Allowance	
Debit	156900	Commodities - Allowance	
Debit	159900	Other Related Property - Allowance	
Debit	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the	
		Fiscal Service	
Debit	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities	
Debit	163100	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service	
Debit	171900	Accumulated Depreciation on Improvements to Land	

U.S. Standard General Ledger Account Transactions

		Account Humonomone
Debit	173900	Accumulated Depreciation on Buildings, Improvements, and
Debit	174900	Renovations Accumulated Depreciation on Other Structures and Facilities
Debit	175900	Accumulated Depreciation on Equipment
Debit	181900	Accumulated Depreciation on Assets Under Capital Lease
Debit	182900	Accumulated Amortization on Leasehold Improvements
Debit	183900	Accumulated Amortization on Internal-Use Software
Debit	184900	Allowance for Depletion
Debit	189900	Accumulated Depreciation on Other General Property, Plant, and
		Equipment
Debit	740000	Prior-Period Adjustments Due to Corrections of Errors
Debit	740100	Prior-Period Adjustments Due to Changes in Accounting Principles
Debit	740500	Prior-Period Adjustments Due to Corrections of Errors -Years
		Preceding the Prior-Year
Credit	101000	Fund Balance With Treasury
Credit	111000	Undeposited Collections
Credit	112000	Imprest Funds
Credit	113000	Funds Held Outside of Treasury - Budgetary
Credit	119000	Other Cash
Credit	119400	Exchange Stabilization Fund (ESF) Assets - Holdings of Special
		Drawing Rights (SDR)
Credit	119500	Other Monetary Assets
Credit	120000	Foreign Currency
Credit	131000	Accounts Receivable
Credit	132000	Funded Employment Benefit Contributions Receivable
Credit	132500	Taxes Receivable
Credit	133000	Receivable for Transfers of Currently Invested Balances
Credit	133500	Expenditure Transfers Receivable
Credit	134000	Interest Receivable - Not Otherwise Classified
Credit	134100	Interest Receivable - Loans
Credit	134200	Interest Receivable - Investments
Credit	134200	Interest Receivable - Taxes
Credit	135000	Loans Receivable
Credit	136000	Penalties and Fines Receivable - Not Otherwise Classified
Credit		Penalties and Fines Receivable - Not Otherwise Classified Penalties and Fines Receivable - Loans
	136100	
Credit	136300	Penalties and Fines Receivable - Taxes Administrative Fees Receivable - Not Otherwise Classified
Credit	137000	
Credit	137100	Administrative Fees Receivable - Loans
Credit	137300	Administrative Fees Receivable - Taxes
Credit	138000	Loans Receivable - Troubled Assets Relief Program
Credit	138100	Interest Receivable - Loans - Troubled Assets Relief Program
Credit	141000	Advances and Prepayments
Credit	151100	Operating Materials and Supplies Held for Use
Credit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Credit	151300	Operating Materials and Supplies - Excess, Obsolete, and
		Unserviceable
Credit	151400	Operating Materials and Supplies Held for Repair
Credit	151600	Operating Materials and Supplies in Development
Credit	152100	Inventory Purchased for Resale
Credit	152200	Inventory Held in Reserve for Future Sale
Credit	152300	Inventory Held for Repair
Credit	152400	Inventory - Excess, Obsolete, and Unserviceable
Credit	152500	Inventory - Raw Materials
Credit	152600	Inventory - Work-in-Process
Credit	152700	Inventory - Finished Goods
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U.S. Standard General Ledger

Account Transactions

		Account Transactions
Credit	153100	Seized Monetary Instruments
Credit	153200	Seized Cash Deposited
Credit	154100	Forfeited Property Held for Sale
Credit	154200	Forfeited Property Held for Donation or Use
Credit	155100	Foreclosed Property
Credit	156100	Commodities Held Under Price Support and Stabilization Support
		Programs
Credit	157100	Stockpile Materials Held in Reserve
Credit	157200	Stockpile Materials Held for Sale
Credit	159100	Other Related Property
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the
		Fiscal Service
Credit	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the
		Fiscal Service
Credit	161300	Amortization of Discount and Premium on U.S. Treasury Securities
		Issued by the Bureau of the Fiscal Service
Credit	161800	Market Adjustment - Investments
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal
		Service Securities
Credit	162200	Premium on Securities Other Than the Bureau of the Fiscal Service
		Securities
Credit	162300	Amortization of Discount and Premium on Securities Other Than
		the Bureau of the Fiscal Service Securities
Credit	163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the
		Bureau of the Fiscal Service
Credit	163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds
		Issued by the Bureau of the Fiscal Service
Credit	169000	Other Investments
Credit	171100	Land and Land Rights
Credit	171200	Improvements to Land
Credit	172000	Construction-in-Progress
Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	175000	Equipment
Credit	181000	Assets Under Capital Lease
Credit	182000	Leasehold Improvements
Credit	183000	Internal-Use Software
Credit	183200	Internal-Use Software in Development
Credit	184000	Other Natural Resources
Credit	189000	Other General Property, Plant, and Equipment
Credit	192300	Contingent Receivable for Capital Transfers
Credit	192500	Capital Transfers Receivable
Credit	199000	Other Assets

U.S. Standard General Ledger Account Transactions

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 740000. For prior-period adjustments due to changes in accounting principles, credit USSGL 740100. For prior-period adjustments due to corrections of errors in years preceding the prior year, credit USSGL 740500. 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; and 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

Proprietary Entry				
Debit	211000	Accounts Payable		
Debit	211200	Accounts Payable for Federal Government Sponsored Enterprise		
Debit	212000	Disbursements in Transit		
Debit	213000	Contract Holdbacks		
Debit	214000	Accrued Interest Payable - Not Otherwise Classified		
Debit	214100	Accrued Interest Payable - Loans		
Debit	214200	Accrued Interest Payable - Debt		
Debit	215000	Payable for Transfers of Currently Invested Balances		
Debit	215500	Expenditure Transfers Payable		
Debit	216000	Entitlement Benefits Due and Payable		
Debit	217000	Subsidy Payable to the Financing Account		
Debit	218000	Loan Guarantee Liability		
Debit	219000	Other Liabilities With Related Budgetary Obligations		
Debit	219100	Liability for Employer Benefits and Claims Incurred but Not Reported		
Debit	220000	Liability for Unpaid Insurance Claims		
Debit	220500	Liability for Unearned Insurance Premiums		
Debit	221000	Accrued Funded Payroll and Leave		
Debit	221100	Withholdings Payable		
Debit	221300	Employer Contributions and Payroll Taxes Payable		
Debit	221500	Other Post Employment Benefits Due and Payable		
Debit	221600	Pension Benefits Due and Payable to Beneficiaries		
Debit	221700	Benefit Premiums Payable to Carriers		
Debit	221800	Life Insurance Benefits Due and Payable to Beneficiaries		
Debit	222000	Unfunded Leave		
Debit	222500	Unfunded FECA Liability		
Debit	229000	Other Unfunded Employment Related Liability		
Debit	231000	Liability for Advances and Prepayments		
Debit	232000	Other Deferred Revenue		
Debit	251000	Principal Payable to the Bureau of the Fiscal Service		
Debit	252000	Principal Payable to the Federal Financing Bank		
Debit	253000	Securities Issued by Federal Agencies Under General and Special		
		Financing Authority		

U.S. Standard General Ledger Account Transactions

Account Transactions			
Debit	253200	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	
Debit	253300	Amortization of Discount on Securities Issued by Federal Agencies	
		Under General and Special Financing Authority	
Debit	254000	Participation Certificates	
Debit	259000	Other Debt	
Debit	261000	Actuarial Pension Liability	
Debit	262000	Actuarial Health Insurance Liability	
Debit	263000	Actuarial Life Insurance Liability	
Debit	265000	Actuarial FECA Liability	
Debit	266000	Actuarial Liabilities for Federal Insurance and Guarantee Programs	
Debit	267000	Actuarial Liabilities for Treasury-Managed Benefit Programs	
Debit	269000	Other Actuarial Liabilities	
Debit	291000	Prior Liens Outstanding on Acquired Collateral	
Debit	292000	Contingent Liabilities	
Debit	294000	Capital Lease Liability	
Debit	296000	Accounts Payable From Canceled Appropriations	
Debit	297000	Liability for Capital Transfers	
Debit	298000	Custodial Liability	
Debit	299000	Other Liabilities Without Related Budgetary Obligations	
Debit	299010	Other Liabilities Without Related Budgetary Obligations - General	
		Fund of the U.S. Government	
Debit	299500	Estimated Cleanup Cost Liability	
Credit	253100	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	
Credit	253400	Amortization of Premium on Securities Issued by Federal Agencies	
		Under General and Special Financing Authority	
Credit	740000	Prior-Period Adjustments Due to Corrections of Errors	
Credit	740100	Prior-Period Adjustments Due to Changes in Accounting Principles	
Credit	740500	Prior-Period Adjustments Due to Corrections of Errors -Years	
		Preceding the Prior-Year	

U.S. Standard General Ledger Account Transactions

D310 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

740000. For prior-period adjustments due to changes in accounting principles, credit USSGL 740100. For prior-period adjustments due to corrections of errors in years preceding the prior year, credit USSGL 740500. 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; and 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

Proprieta	ry Entry	
Debit	101000	Fund Balance With Treasury
Debit	111000	Undeposited Collections
Debit	112000	Imprest Funds
Debit	113000	Funds Held Outside of Treasury - Budgetary
Debit	119000	Other Cash
Debit	119400	Exchange Stabilization Fund (ESF) Assets - Holdings of Special
		Drawing Rights (SDR)
Debit	119500	Other Monetary Assets
Debit	120000	Foreign Currency
Debit	131000	Accounts Receivable
Debit	132000	Funded Employment Benefit Contributions Receivable
Debit	132500	Taxes Receivable
Debit	133000	Receivable for Transfers of Currently Invested Balances
Debit	133500	Expenditure Transfers Receivable
Debit	134000	Interest Receivable - Not Otherwise Classified
Debit	134100	Interest Receivable - Loans
Debit	134200	Interest Receivable - Investments
Debit	134300	Interest Receivable - Taxes
Debit	135000	Loans Receivable
Debit	136000	Penalties and Fines Receivable - Not Otherwise Classified
Debit	136100	Penalties and Fines Receivable - Loans
Debit	136300	Penalties and Fines Receivable - Taxes
Debit	137000	Administrative Fees Receivable - Not Otherwise Classified
Debit	137100	Administrative Fees Receivable - Loans
Debit	137300	Administrative Fees Receivable - Taxes
Debit	138000	Loans Receivable - Troubled Assets Relief Program
Debit	138100	Interest Receivable - Loans - Troubled Assets Relief Program
Debit	141000	Advances and Prepayments
Debit	151100	Operating Materials and Supplies Held for Use
Debit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Debit	151300	Operating Materials and Supplies - Excess, Obsolete, and
		Unserviceable
Debit	151400	Operating Materials and Supplies Held for Repair
Debit	151600	Operating Materials and Supplies in Development
Debit	152100	Inventory Purchased for Resale

U.S. Standard General Ledger

Account Transactions

		7 tooo and 11 and a district
Debit	152200	Inventory Held in Reserve for Future Sale
Debit	152300	Inventory Held for Repair
Debit	152400	Inventory - Excess, Obsolete, and Unserviceable
Debit	152500	Inventory - Raw Materials
Debit	152600	Inventory - Work-in-Process
Debit	152700	Inventory - Finished Goods
Debit	153100	Seized Monetary Instruments
Debit	153200	Seized Cash Deposited
Debit	154100	Forfeited Property Held for Sale
Debit	154200	Forfeited Property Held for Donation or Use
Debit	155100	Foreclosed Property
Debit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Debit	157100	Stockpile Materials Held in Reserve
Debit	157200	Stockpile Materials Held for Sale
Debit	159100	Other Related Property
Debit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	161800	Market Adjustment - Investments
Debit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Debit	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Debit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities
Debit	163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Debit	162200	
Deon	163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Debit	169000	Other Investments
Debit	171100	Land and Land Rights
Debit	171100	Improvements to Land
Debit	172000	Construction-in-Progress
Debit	173000	Buildings, Improvements, and Renovations
Debit	174000	Other Structures and Facilities
Debit	175000	Equipment
Debit	181000	Assets Under Capital Lease
Debit	182000	Leasehold Improvements
Debit	183000	Internal-Use Software
Debit	183200	Internal-Use Software in Development
Debit	184000	Other Natural Resources
Debit	189000	Other General Property, Plant, and Equipment
Debit	192300	Contingent Receivable for Capital Transfers
Debit	192500	Capital Transfers Receivable
Debit	199000	Other Assets
Credit	131900	Allowance for Loss on Accounts Receivable
Credit	132900	Allowance for Loss on Taxes Receivable
Credit	134500	Allowance for Loss on Interest Receivable - Loans
Credit	134600	Allowance for Loss on Interest Receivable - Investments
Credit	134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified
Credit	134800	Allowance for Loss on Interest Receivable - Taxes
Credit	134800	Allowance for Loss on Loans Receivable
Cicuit	133700	Anowalice for Loss on Loans receivable

U.S. Standard General Ledger

Account Transactions

		7.000 unit Transactions
Credit	136500	Allowance for Loss on Penalties and Fines Receivable - Loans
Credit	136700	Allowance for Loss on Penalties and Fines Receivable - Not
		Otherwise Classified
Credit	136800	Allowance for Loss on Penalties and Fines Receivable - Taxes
Credit	137500	Allowance for Loss on Administrative Fees Receivable - Loans
Credit	137700	Allowance for Loss on Administrative Fees Receivable - Not
		Otherwise Classified
Credit	137800	Allowance for Loss on Administrative Fees Receivable - Taxes
Credit	138500	Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program
Credit	138900	Allowance for Subsidy - Loans - Troubled Assets Relief Program
Credit	139900	Allowance for Subsidy
Credit	151900	Operating Materials and Supplies - Allowance
Credit	152900	Inventory - Allowance
Credit	154900	Forfeited Property - Allowance
Credit	155900	Foreclosed Property - Allowance
Credit	156900	Commodities - Allowance
Credit	159900	Other Related Property - Allowance
Credit	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the
		Fiscal Service
Credit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	162100	Discount on Securities Other Than the Bureau of the Fiscal Service
		Securities
Credit	163100	Discount on U.S. Treasury Zero Coupon Bonds Issued by the
~	1=1000	Bureau of the Fiscal Service
Credit	171900	Accumulated Depreciation on Improvements to Land
Credit	173900	Accumulated Depreciation on Buildings, Improvements, and
G 114	174000	Renovations
Credit	174900	Accumulated Depreciation on Other Structures and Facilities
Credit Credit	175900	Accumulated Depreciation on Equipment
	181900	Accumulated Depreciation on Assets Under Capital Lease
Credit Credit	182900	Accumulated Amortization on Leasehold Improvements Accumulated Amortization on Internal-Use Software
Credit	183900 184900	Accumulated Amortization on Internal-Ose Software Allowance for Depletion
Credit	189900	Accumulated Depreciation on Other General Property, Plant, and
Credit		Equipment
Credit	740000	Prior-Period Adjustments Due to Corrections of Errors
Credit	740100	Prior-Period Adjustments Due to Changes in Accounting Principles
Credit	740500	Prior-Period Adjustments Due to Corrections of Errors -Years
		Preceding the Prior-Year

U.S. 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

740000. For prior-period adjustments due to changes in accounting principles, debit USSGL 740100. For prior-period adjustments due to corrections of errors in the years preceding the prior year, debit USSGL 740500. 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; and 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

Proprietai	y Entry	
Debit	253100	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
Debit	253400	Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
Debit	740000	Prior-Period Adjustments Due to Corrections of Errors
Debit	740100	Prior-Period Adjustments Due to Changes in Accounting Principles
Debit	740500	Prior-Period Adjustments Due to Corrections of Errors -Years Preceding the Prior-Year
Credit	211000	Accounts Payable
Credit	211200	Accounts Payable for Federal Government Sponsored Enterprise
Credit	212000	Disbursements in Transit
Credit	213000	Contract Holdbacks
Credit	214000	Accrued Interest Payable - Not Otherwise Classified
Credit	214100	Accrued Interest Payable - Loans
Credit	214200	Accrued Interest Payable - Debt
Credit	215000	Payable for Transfers of Currently Invested Balances
Credit	215500	Expenditure Transfers Payable
Credit	216000	Entitlement Benefits Due and Payable
Credit	217000	Subsidy Payable to the Financing Account
Credit	218000	Loan Guarantee Liability
Credit	219000	Other Liabilities With Related Budgetary Obligations
Credit	219100	Liability for Employer Benefits and Claims Incurred but Not Reported
Credit	220000	Liability for Unpaid Insurance Claims
Credit	220500	Liability for Unearned Insurance Premiums
Credit	221000	Accrued Funded Payroll and Leave
Credit	221100	Withholdings Payable
Credit	221300	Employer Contributions and Payroll Taxes Payable
Credit	221500	Other Post Employment Benefits Due and Payable
Credit	221600	Pension Benefits Due and Payable to Beneficiaries
Credit	221700	Benefit Premiums Payable to Carriers
Credit	221800	Life Insurance Benefits Due and Payable to Beneficiaries
Credit	222000	Unfunded Leave
Credit	222500	Unfunded FECA Liability
Credit	229000	Other Unfunded Employment Related Liability

SUPPLEMENT Section III U.S. Standard General Ledger

Account Transactions

		Addddin Tunidudions
Credit	231000	Liability for Advances and Prepayments
Credit	232000	Other Deferred Revenue
Credit	251000	Principal Payable to the Bureau of the Fiscal Service
Credit	252000	Principal Payable to the Federal Financing Bank
Credit	253000	Securities Issued by Federal Agencies Under General and Special
		Financing Authority
Credit	253200	Premium on Securities Issued by Federal Agencies Under General
		and Special Financing Authority
Credit	253300	Amortization of Discount on Securities Issued by Federal Agencies
		Under General and Special Financing Authority
Credit	254000	Participation Certificates
Credit	259000	Other Debt
Credit	261000	Actuarial Pension Liability
Credit	262000	Actuarial Health Insurance Liability
Credit	263000	Actuarial Life Insurance Liability
Credit	265000	Actuarial FECA Liability
Credit	266000	Actuarial Liabilities for Federal Insurance and Guarantee Programs
Credit	267000	Actuarial Liabilities for Treasury-Managed Benefit Programs
Credit	269000	Other Actuarial Liabilities
Credit	291000	Prior Liens Outstanding on Acquired Collateral
Credit	294000	Capital Lease Liability
Credit	296000	Accounts Payable From Canceled Appropriations
Credit	297000	Liability for Capital Transfers
Credit	298000	Custodial Liability
Credit	299000	Other Liabilities Without Related Budgetary Obligations
Credit	299010	Other Liabilities Without Related Budgetary Obligations - General
		Fund of the U.S. Government
Credit	299500	Estimated Cleanup Cost Liability

U.S. Standard General Ledger Account Transactions

D400 - D499 Adjustments/Write-offs/Reclassification - Write-offs

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," Paragraph 41

Budgetary Entry

Proprietary Entry			
Debit	510900	Contra Revenue for Goods Sold	
Debit	520900	Contra Revenue for Services Provided	
Debit	531500	Contra Revenue for Dividend Income Accounted for Under the	
		Provisions of the Federal Credit Reform Act	
Debit	531700	Contra Revenue for Interest Revenue - Loans Receivable	
Debit	531800	Contra Revenue for Interest Revenue - Investments	
Debit	531900	Contra Revenue for Interest Revenue - Other	
Debit	532900	Contra Revenue for Administrative Fees	
Debit	540900	Contra Revenue for Funded Benefit Program Revenue	
Debit	550900	Contra Revenue for Insurance and Guarantee Premium Revenue	
Debit	560900	Contra Revenue for Donations - Financial Resources	
Debit	561900	Contra Donated Revenue - Nonfinancial Resources	
Debit	564900	Contra Forfeiture Revenue - Cash and Cash Equivalents	
Debit	565900	Contra Forfeiture Revenue - Forfeitures of Property	
Debit	583000	Contra Revenue for Taxes - Not Otherwise Classified	
Debit	583100	Contra Revenue for Taxes - Individual	
Debit	583200	Contra Revenue for Taxes - Corporate	
Debit	583300	Contra Revenue for Taxes - Unemployment	
Debit	583400	Contra Revenue for Taxes - Excise	
Debit	583500	Contra Revenue for Taxes - Estate and Gift	
Debit	583600	Contra Revenue for Taxes - Customs	
Debit	590900	Contra Revenue for Other Revenue	
Credit	131900	Allowance for Loss on Accounts Receivable	
Credit	132900	Allowance for Loss on Taxes Receivable	
Credit	138500	Allowance for Loss on Interest Receivable - Loans - Troubled	
		Assets Relief Program	

U.S. Standard General Ledger Account Transactions

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

672000	Bad Debt Expense
131900	Allowance for Loss on Accounts Receivable
132900	Allowance for Loss on Taxes Receivable
134500	Allowance for Loss on Interest Receivable - Loans
134600	Allowance for Loss on Interest Receivable - Investments
134700	Allowance for Loss on Interest Receivable - Not Otherwise
	Classified
134800	Allowance for Loss on Interest Receivable - Taxes
135900	Allowance for Loss on Loans Receivable
137900	Allowance for Loss on Criminal Restitution Receivable
	131900 132900 134500 134600 134700 134800 135900

D405 To record the estimated allowance for bad debts related to non-credit-reform receivables in a nonfiduciary deposit fund. Deposit funds do not recognize net gains or losses

Comment: This TC illustrates an estimated allowance for bad debts relating to accounts

receivable from non-federal entities. Allowance for Bad Debts generally should not

be recorded for intra-governmental accounts receivable.

Reference: SFFAS 7, "Accounting for Revenue and Other Financing Sources," Paragraph 239;

and USSGL Implementation Guide: Nonfiduciary Deposit Funds with Investment

Authority and Clearing Accounts

Budgetary Entry

None

Proprietary Entry

Debit 240000 Liability for Non-Fiduciary Deposit Funds and Undeposited

Collections

Credit 131900 Allowance for Loss on Accounts Receivable

D406 To record the write-off of penalties and fines receivable.

Budgetary Entry

None

Proprietary Entry

- 1 op 1 1 0 0 0 1 j		
Debit	136500	Allowance for Loss on Penalties and Fines Receivable - Loans
Debit	136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise
		Classified
Debit	136800	Allowance for Loss on Penalties and Fines Receivable - Taxes
Debit	137900	Allowance for Loss on Criminal Restitution Receivable
Credit	136000	Penalties and Fines Receivable - Not Otherwise Classified
Credit	136100	Penalties and Fines Receivable - Loans
Credit	136300	Penalties and Fines Receivable - Taxes
Credit	137400	Criminal Restitution Receivable

U.S. Standard General Ledger Account Transactions

D407 To record the write-off of administrative fees receivable.

Budgetary Entry

None

Proprietary Entry

Debit	137500	Allowance for Loss on Administrative Fees Receivable - Loans	
Debit	137700	Allowance for Loss on Administrative Fees Receivable - Not	
		Otherwise Classified	
Debit	137800	Allowance for Loss on Administrative Fees Receivable - Taxes	
Credit	137000	Administrative Fees Receivable - Not Otherwise Classified	
Credit	137100	Administrative Fees Receivable - Loans	
Credit	137300	Administrative Fees Receivable - Taxes	

D408 To record the write-off of accounts receivable.

Budgetary Entry

None

Proprietary Entry

Debit 131900 Allowance for Loss on Accounts Receivable
Credit 131000 Accounts Receivable

D410 To record the write-off of taxes receivable.

Reference: USSGL implementation guidance; Miscellaneous Receipts

Budgetary Entry

None

Proprietary Entry

Debit 132900 Allowance for Loss on Taxes Receivable Credit 132500 Taxes Receivable

D412 To record the write-off of loans receivable for loans made before fiscal 1992.

Budgetary Entry

None

Proprietary Entry

Debit 135900 Allowance for Loss on Loans Receivable Credit 135000 Loans Receivable

D413 To write-off loans receivable related to Troubled Assets Relief Program.

Budgetary Entry

None

Proprietary Entry

Debit 138900 Allowance for Subsidy - Loans - Troubled Assets Relief Program
Credit 138000 Loans Receivable - Troubled Assets Relief Program

U.S. Standard General Ledger Account Transactions

D414 To record the write-off of loans receivable and interest receivable for credit reform loans made after fiscal 1991.

Budgetary Entry

None

Proprietary Entry

Debit 139900 Allowance for Subsidy
Credit 134100 Interest Receivable - Loans
Credit 135000 Loans Receivable

D415 To record the write-off of interest receivable related to Troubled Asset Relief Program.

Budgetary Entry

None

Proprietary Entry

Debit 138500 Allowance for Loss on Interest Receivable - Loans - Troubled Assets

Relief Program

Credit 138100 Interest Receivable - Loans - Troubled Assets Relief Program

D416 To record the write-off of interest receivable.

Budgetary Entry

None

Proprietary Entry

Debit	134500	Allowance for Loss on Interest Receivable - Loans
Debit	134600	Allowance for Loss on Interest Receivable - Investments
Debit	134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified
Debit	134800	Allowance for Loss on Interest Receivable - Taxes
Credit	134000	Interest Receivable - Not Otherwise Classified
Credit	134100	Interest Receivable - Loans
Credit	134200	Interest Receivable - Investments
Credit	134300	Interest Receivable - Taxes

U.S. Standard General Ledger Account Transactions

D418 To record the write-off of assets other than investments.

Budgetary Entry

None

Proprietary	v Entry	
Debit	152900	Inventory - Allowance
Debit	154900	Forfeited Property - Allowance
Debit	156900	Commodities - Allowance
Debit	159900	Other Related Property - Allowance
Debit	171900	Accumulated Depreciation on Improvements to Land
Debit	173900	Accumulated Depreciation on Buildings, Improvements, and
		Renovations
Debit	174900	Accumulated Depreciation on Other Structures and Facilities
Debit	175900	Accumulated Depreciation on Equipment
Debit	181900	Accumulated Depreciation on Assets Under Capital Lease
Debit	182900	Accumulated Amortization on Leasehold Improvements
Debit	183900	Accumulated Amortization on Internal-Use Software
Debit	189900	Accumulated Depreciation on Other General Property, Plant, and
		Equipment
Debit	721000	Losses on Disposition of Assets - Other
Credit	151100	Operating Materials and Supplies Held for Use
Credit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Credit	151600	Operating Materials and Supplies in Development
Credit	152100	Inventory Purchased for Resale
Credit	152500	Inventory - Raw Materials
Credit	152600	Inventory - Work-in-Process
Credit	152700	Inventory - Finished Goods
Credit	154100	Forfeited Property Held for Sale
Credit	156100	Commodities Held Under Price Support and Stabilization Support
		Programs
Credit	159100	Other Related Property
Credit	171100	Land and Land Rights
Credit	171200	Improvements to Land
Credit	172000	Construction-in-Progress
Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	175000	Equipment
Credit	181000	Assets Under Capital Lease
Credit	182000	Leasehold Improvements
Credit	183000	Internal-Use Software
Credit	183200	Internal-Use Software in Development
Credit	189000	Other General Property, Plant, and Equipment

U.S. Standard General Ledger Account Transactions

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 298500, "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.

Reference: FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources and

Concepts for Reconciling Budgetary and Financial Accounting," Paragraph No. 40

Budgetary Entry

None

Proprietary Entry

Debit	672000	Bad Debt Expense
Credit	131900	Allowance for Loss on Accounts Receivable
Credit	134500	Allowance for Loss on Interest Receivable - Loans
Credit	134600	Allowance for Loss on Interest Receivable - Investments
Credit	134700	Allowance for Loss on Interest Receivable - Not Otherwise
		Classified
Credit	134800	Allowance for Loss on Interest Receivable - Taxes
Credit	136500	Allowance for Loss on Penalties and Fines Receivable - Loans
Credit	136700	Allowance for Loss on Penalties and Fines Receivable - Not
		Otherwise Classified
Credit	136800	Allowance for Loss on Penalties and Fines Receivable - Taxes
Credit	137500	Allowance for Loss on Administrative Fees Receivable - Loans
Credit	137700	Allowance for Loss on Administrative Fees Receivable - Not
		Otherwise Classified
Credit	137800	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

footnotes.

Reference: For more information on exchange revenue with virtually no costs, see SFFAS No.

7.

Budgetary Entry

None

Proprietary Entry

Debit 298000 Custodial Liability

Credit 599100 Accrued Collections for Others - Statement of Custodial Activity

U.S. Standard General Ledger Account Transactions

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

Proprietar	y Entry	
Debit	bit 531500 Contra Revenue for Dividend Income Accounted for Under	
		Provisions of the Federal Credit Reform Act
Debit	531700	Contra Revenue for Interest Revenue - Loans Receivable
Debit	531800	Contra Revenue for Interest Revenue - Investments
Debit	531900	Contra Revenue for Interest Revenue - Other
Debit	532400	Contra Revenue for Penalties and Fines
Debit	532900	Contra Revenue for Administrative Fees
Debit	583000	Contra Revenue for Taxes - Not Otherwise Classified
Debit	583100	Contra Revenue for Taxes - Individual
Debit	583200	Contra Revenue for Taxes - Corporate
Debit	583300	Contra Revenue for Taxes - Unemployment
Debit	583400	Contra Revenue for Taxes - Excise
Debit	583500	Contra Revenue for Taxes - Estate and Gift
Debit	583600	Contra Revenue for Taxes - Customs
Debit	590900	Contra Revenue for Other Revenue
Credit	131900	Allowance for Loss on Accounts Receivable
Credit	132900	Allowance for Loss on Taxes Receivable
Credit	134500	Allowance for Loss on Interest Receivable - Loans
Credit	134600	Allowance for Loss on Interest Receivable - Investments
Credit	134700	Allowance for Loss on Interest Receivable - Not Otherwise
		Classified
Credit	134800	Allowance for Loss on Interest Receivable - Taxes
Credit	136500	Allowance for Loss on Penalties and Fines Receivable - Loans
Credit	136700	Allowance for Loss on Penalties and Fines Receivable - Not
~ 41	12.000	Otherwise Classified
Credit	136800	Allowance for Loss on Penalties and Fines Receivable - Taxes
Credit	137500	Allowance for Loss on Administrative Fees Receivable - Loans
Credit	137700	Allowance for Loss on Administrative Fees Receivable - Not
G 11:	125000	Otherwise Classified
Credit	137800	Allowance for Loss on Administrative Fees Receivable - Taxes
Credit	138500	Allowance for Loss on Interest Receivable - Loans - Troubled
		Assets Relief Program

U.S. Standard General Ledger Account Transactions

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	134500	Allowance for Loss on Interest Receivable - Loans
Debit	155100	Foreclosed Property
Credit	134100	Interest Receivable - Loans
Credit	135000	Loans Receivable
Credit	155900	Foreclosed Property - Allowance
Credit	291000	Prior Liens Outstanding on Acquired Collateral

D428 To record an adjustment for actual loss of inventory.

Budgetary Entry

None

Proprietary Entry

Debit	152900	Inventory - Allowance
Credit	152100	Inventory Purchased for Resale
Credit	152200	Inventory Held in Reserve for Future Sale
Credit	152300	Inventory Held for Repair
Credit	152400	Inventory - Excess, Obsolete, and Unserviceable
Credit	152500	Inventory - Raw Materials
Credit	152600	Inventory - Work-in-Process
Credit	152700	Inventory - Finished Goods

D430 To record an adjustment for actual loss of forfeited property.

Budgetary Entry

None

Proprietary Entry

Debit	154900	Forteited Property - Allowance
Credit	154100	Forfeited Property Held for Sale
Credit	154200	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	156900	Commodities - Allowance
Credit	156100	Commodities Held Under Price Support and Stabilization Support

Programs

U.S. Standard General Ledger Account Transactions

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 299500 Estimated Cleanup Cost Liability

Credit 174900 Accumulated Depreciation on Other Structures and Facilities

D436 To record a refund of offsetting collections, other than advances, that were collected in a prioryear.

Comment: See USSGL TC-A712 for refunds of advances. See USSGL TC-D438 for refunds of

trust or special fund receipts.

Budgetary Entry

Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	465000	Allotments - Expired Authority
Credit	490200	Delivered Orders - Obligations, Paid
Proprietar	y Entry	
Debit	510900	Contra Revenue for Goods Sold
Debit	520900	Contra Revenue for Services Provided

Debit 531700	Contra Revenue for Interest Revenue - Loans Receivable
Debit 531800	Contra Revenue for Interest Revenue - Investments
Debit 531900	Contra Revenue for Interest Revenue - Other
Debit 532400	Contra Revenue for Penalties and Fines
Debit 532900	Contra Revenue for Administrative Fees
Debit 540900	Contra Revenue for Funded Benefit Program Revenue

Debit 550900 Contra Revenue for Insurance and Guarantee Premium Revenue

Debit 560900 Contra Revenue for Donations - Financial Resources
Debit 561900 Contra Donated Revenue - Nonfinancial Resources
Debit 590900 Contra Revenue for Other Revenue

Credit 101000 Fund Balance With Treasury

U.S. Standard General Ledger Account Transactions

D438 To record a refund of trust or special fund receipts that was received in a current year.

Comment: See USSGL TC-A712 for refunds of advances. See USSGL TC-D436 for refunds of

offsetting collections, other than advances.

Budgetary	Entry
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Debit	445000	Unapportioned Authority
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	465000	Allotments - Expired Authority
Credit	411400	Appropriated Receipts Derived From Available Trust or Special
		Fund Receipts

Proprietary Entry

i i opi ictai y	Linu y	
Debit	531700	Contra Revenue for Interest Revenue - Loans Receivable
Debit	531800	Contra Revenue for Interest Revenue - Investments
Debit	531900	Contra Revenue for Interest Revenue - Other
Debit	532400	Contra Revenue for Penalties and Fines
Debit	532900	Contra Revenue for Administrative Fees
Debit	540900	Contra Revenue for Funded Benefit Program Revenue
Debit	550900	Contra Revenue for Insurance and Guarantee Premium Revenue
Debit	560900	Contra Revenue for Donations - Financial Resources
Debit	561900	Contra Donated Revenue - Nonfinancial Resources
Debit	583000	Contra Revenue for Taxes - Not Otherwise Classified
Debit	583100	Contra Revenue for Taxes - Individual
Debit	583200	Contra Revenue for Taxes - Corporate
Debit	583300	Contra Revenue for Taxes - Unemployment
Debit	583400	Contra Revenue for Taxes - Excise
Debit	583500	Contra Revenue for Taxes - Estate and Gift
Debit	583600	Contra Revenue for Taxes - Customs
Debit	590900	Contra Revenue for Other Revenue
Credit	101000	Fund Balance With Treasury

D440 To record a nonexchange gain by an entity that owes a debt that was canceled, written off, or has non repayment terms.

Reference: SFFAS 7, paragraph 313

Budgetary Entry

None

Proprietary Entry

Debit 251000 Principal Payable to the Bureau of the Fiscal Service Credit 719000 Other Gains

D442 To record a nonexchange loss by an entity that is owed a debt that was canceled, written off, or has non repayment terms.

Reference: SFFAS 7, paragraph 313

Budgetary Entry

None

Proprietary Entry

Debit 729000 Other Losses Credit 135000 Loans Receivable

U.S. Standard General Ledger Account Transactions

D500 - D799 Adjustments/Write-offs/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, Volume 1, Part 4A, Chapter 4000, "Requirements For Scheduling

Payments Disbursed By The Bureau of the Fiscal Service."

Budgetary Entry

Debit 461000 Allotments - Realized Resources

Credit 470000 Commitments - Programs Subject to Apportionment

Proprietary Entry

Debit 112000 Imprest Funds

Debit 112500 U.S. Debit Card Funds

Credit 101000 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 165100 Market Adjustment - Senior Preferred Stock in Federal Government

Sponsored Enterprise

Debit 165300 Market Adjustment - Common Stock Warrants in Federal Government

Sponsored Enterprise

Credit 592200 Valuation Change in Investments for Federal Government

Sponsored Enterprise

Credit 592300 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 101000 Fund Balance With Treasury

Credit 112000 Imprest Funds

U.S. Standard General Ledger Account Transactions

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

Pro	prietary	Entry
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Debit	211000	Accounts Payable
Debit	240000	Liability for Non-Fiduciary Deposit Funds and Undeposited
		Collections
Credit	101000	Fund Balance With Treasury
Credit	113500	Funds Held Outside of Treasury - Non-Budgetary
Credit	113510	Restricted Cash Held Outside of Treasury - Non-Budgetary
Credit	119000	Other Cash
Credit	123500	Foreign Currency Held Outside Of Treasury - Non-Budgetary
Credit	153200	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 241000 Liability for Clearing Accounts Credit 101000 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 211000 Accounts Payable Credit 213000 Contract Holdbacks

D510 To record the transfer of construction-in-progress to capitalized assets or expenses.

Budgetary Entry

None

Proprietary Entry

Debit	171200	Improvements to Land
Debit	173000	Buildings, Improvements, and Renovations
Debit	174000	Other Structures and Facilities
Debit	175000	Equipment
Debit	182000	Leasehold Improvements
Debit	610000	Operating Expenses/Program Costs
Credit	172000	Construction-in-Progress

U.S. Standard General Ledger Account Transactions

D512 To record the realization that contractor-developed software-in-development is in production.

Budgetary Entry

None

Proprietary Entry

Debit 183000 Internal-Use Software

Credit 183200 Internal-Use Software in Development

D514 To record the reclassification of expenses to asset accounts.

Comment: Due to the reconciliation of interagency expenses and revenues, agencies must first

record all direct costs to the USSGL account 600000, "Expenses" series and then offset those amounts using USSGL 661000, "Cost Capitalization Offset," when the costs are subsequently capitalized to the appropriate "in process" asset account, or part of an Assisted Acquisition with another federal entity resulting in the recording of an asset. Also post USSGL TC G120, G122, or G124 if using this entry to post to

a finished asset account.

Budgetary Entry

None

Proprietary Entry

Debit	151600	Operating Materials and Supplies in Development
Debit	152600	Inventory - Work-in-Process
Debit	172000	Construction-in-Progress
Debit	173000	Buildings, Improvements, and Renovations
Debit	174000	Other Structures and Facilities
Debit	175000	Equipment
Debit	181000	Assets Under Capital Lease
Debit	182000	Leasehold Improvements
Debit	183000	Internal-Use Software
Debit	183200	Internal-Use Software in Development
Credit	660000	Applied Overhead
Credit	661000	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 152600 Inventory - Work-in-Process Credit 152500 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 679000 Other Expenses Not Requiring Budgetary Resources

Credit 155900 Foreclosed Property - Allowance

U.S. Standard General Ledger Account Transactions

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 152700 Inventory - Finished Goods Credit 152600 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 152200 Inventory Held in Reserve for Future Sale
Credit 152100 Inventory Purchased for Resale
Credit 152700 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 152400 Inventory - Excess, Obsolete, and Unserviceable

Debit 729000 Other Losses

Credit 152100 Inventory Purchased for Resale Credit 152700 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 152300 Inventory Held for Repair
Credit 152100 Inventory Purchased for Resale
Credit 152700 Inventory - Finished Goods

SUPPLEMENT Section III

U.S. Standard General Ledger Account Transactions

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 151400 Operating Materials and Supplies Held for Repair Credit 679000 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-D526.

Reference: USSGL implementation guidance; Operating Materials and Supplies

Budgetary Entry

None

Proprietary Entry

Debit 679000 Other Expenses Not Requiring Budgetary Resources
Credit 151900 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 151100 Operating Materials and Supplies Held for Use Credit 151400 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 740100 Prior-Period Adjustments Due to Changes in Accounting Principles

Credit 152900 Inventory - Allowance

SUPPLEMENT Section III

U.S. Standard General Ledger Account Transactions

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 152300 Inventory Held for Repair

Debit 610000 Operating Expenses/Program Costs
Credit 152100 Inventory Purchased for Resale
Credit 152700 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 740100 Prior-Period Adjustments Due to Changes in Accounting Principles

Credit 152300 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 152900 Inventory - Allowance Debit 650000 Cost of Goods Sold

Credit 152700 Inventory - Finished Goods

SUPPLEMENT Section III

U.S. Standard General Ledger Account Transactions

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 152100 Inventory Purchased for Resale
Debit 152700 Inventory - Finished Goods
Credit 152900 Inventory - Allowance

To record the classification of operating materials and supplies held for use or future 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 151300 Operating Materials and Supplies - Excess, Obsolete, and

Unserviceable

Debit 729000 Other Losses

Credit 151100 Operating Materials and Supplies Held for Use

Credit 151200 Operating Materials and Supplies Held in Reserve for Future 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 151200 Operating Materials and Supplies Held in Reserve for Future Use

Credit 151100 Operating Materials and Supplies Held for Use

D545 To record completed Operating Materials and Supplies items that were in development.

Budgetary Entry

None

Proprietary Entry

Debit 151100 Operating Materials and Supplies Held for Use

Debit 151200 Operating Materials and Supplies Held in Reserve for Future Use

Credit 151600 Operating Materials and Supplies in Development

SUPPLEMENT Section III

U.S. Standard General Ledger Account Transactions

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 151100 Operating Materials and Supplies Held for Use

Credit 151200 Operating Materials and Supplies Held in Reserve for Future Use

Credit 151300 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 729000 Other Losses

Credit 157100 Stockpile Materials Held in Reserve Credit 157200 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 730000 Extraordinary Items

Credit 157100 Stockpile Materials Held in Reserve Credit 157200 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 157200 Stockpile Materials Held for Sale Credit 157100 Stockpile Materials Held in Reserve

U.S. Standard General Ledger Account Transactions

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 154100 Forfeited Property Held for Sale

Credit 564000 Forfeiture Revenue - Cash and Cash Equivalents
Credit 565000 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 299000 Other Liabilities Without Related Budgetary Obligations

Credit 153100 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 111000 Undeposited Collections

Credit 154100 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 154200 Forfeited Property Held for Donation or Use

Debit 232000 Other Deferred Revenue

Credit 154100 Forfeited Property Held for Sale

Credit 565000 Forfeiture Revenue - Forfeitures of Property

U.S. Standard General Ledger Account Transactions

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 175000 Equipment

Credit 154200 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 154200 Forfeited Property Held for Donation or Use

Debit 232000 Other Deferred Revenue

Credit 154100 Forfeited Property Held for Sale

Credit 299000 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 729000 Other Losses

Credit 156900 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 650000 Cost of Goods Sold

Debit 679000 Other Expenses Not Requiring Budgetary Resources

Credit 151100 Operating Materials and Supplies Held for Use

Credit 151200 Operating Materials and Supplies Held in Reserve for Future Use

Credit 152100 Inventory Purchased for Resale

U.S. Standard General Ledger Account Transactions

D568 To record inventory that has been lost and deemed material.

Budgetary Entry

None

Proprietary Entry

Debit	729000	Other Losses
Credit	151100	Operating Materials and Supplies Held for Use
Credit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Credit	152100	Inventory Purchased for Resale

D569 To record inventory that has been found and deemed material.

Budgetary Entry

None

Proprietary Entry

Debit	151100	Operating Materials and Supplies Held for Use
Debit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Debit	152100	Inventory Purchased for Resale
Credit	719000	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	261000	Actuarial Pension Liability
Debit	262000	Actuarial Health Insurance Liability
Debit	263000	Actuarial Life Insurance Liability
Debit	269000	Other Actuarial Liabilities
Credit	717100	Gains on Changes in Long-Term Assumptions - From Experience
Credit	727100	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	717200	Losses on Changes in Long-Term Assumptions - From Experience
Debit	727200	Losses on Changes in Long-Term Assumptions
Credit	261000	Actuarial Pension Liability
Credit	262000	Actuarial Health Insurance Liability
Credit	263000	Actuarial Life Insurance Liability
Credit	269000	Other Actuarial Liabilities

SUPPLEMENT Section III

U.S. Standard General Ledger Account Transactions

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 729000 Other Losses Credit 120000 Foreign Currency

D573 To record a 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 463500 Funds Not Available - Adjustments to the Exchange Stabilization

Fund (ESF)

Credit 429500 Adjustments to the Exchange Stabilization Fund (ESF)

Proprietary Entry

Debit 729000 Other Losses

Credit 120500 Foreign Currency Denominated Equivalent Assets

Credit 167900 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 120000 Foreign Currency Credit 719000 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 429500 Adjustments to the Exchange Stabilization Fund (ESF)

Credit 463500 Funds Not Available - Adjustments to the Exchange Stabilization

Fund (ESF)

Proprietary Entry

Debit 120500 Foreign Currency Denominated Equivalent Assets

Debit 167900 Foreign Exchange Rate Revalue Adjustments - Investments

Credit 719000 Other Gains

SUPPLEMENT

Part 1

U.S. Standard General Ledger Account Transactions

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 729000 Other Losses
Credit 120000 Foreign Currency
Credit 131000 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 120000 Foreign Currency
Debit 131000 Accounts Receivable
Credit 719000 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 120000 Foreign Currency

Debit 162000 Investments in Securities Other Than the Bureau of the Fiscal Service

Securities

Credit 592100 Valuation Change in Investments - Exchange Stabilization Fund

(ESF)

SUPPLEMENT Section III

U.S. Standard General Ledger Account Transactions

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 139900 Allowance for Subsidy Credit 218000 Loan Guarantee Liability

Credit 679000 Other Expenses Not Requiring Budgetary Resources

D581 To reclassify a contingent receivable related to a capital transfer receivable in a General Fund

Receipt Account.

Reference: USSGL implementation guidance; Capital Transfers

Budgetary Entry

None

Proprietary Entry

Debit 192500 Capital Transfers Receivable

Credit 192300 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 679000 Other Expenses Not Requiring Budgetary Resources

Credit 610000 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 year-end.

Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry

None

Proprietary Entry

Debit 599000 Collections for Others - Statement of Custodial Activity

Credit 599100 Accrued Collections for Others - Statement of Custodial Activity

U.S. Standard General Ledger Account Transactions

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 year-end.

Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry

None

Proprietary Entry

Debit 599300 Offset to Non-Entity Collections - Statement of Changes in Net

Position

Credit 599400 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	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified
Debit	582100	Tax Revenue Accrual Adjustment - Individual
Debit	582200	Tax Revenue Accrual Adjustment - Corporate
Debit	582300	Tax Revenue Accrual Adjustment - Unemployment
Debit	582400	Tax Revenue Accrual Adjustment - Excise
Debit	582500	Tax Revenue Accrual Adjustment - Estate and Gift
Debit	582600	Tax Revenue Accrual Adjustment - Customs
Credit	580000	Tax Revenue Collected - Not Otherwise Classified
Credit	580100	Tax Revenue Collected - Individual
Credit	580200	Tax Revenue Collected - Corporate
Credit	580300	Tax Revenue Collected - Unemployment
Credit	580400	Tax Revenue Collected - Excise
Credit	580500	Tax Revenue Collected - Estate and Gift
Credit	580600	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 240000 Liability for Non-Fiduciary Deposit Funds and Undeposited

Collections

Credit 153200 Seized Cash Deposited

SUPPLEMENT Section III

U.S. Standard General Ledger Account Transactions

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 161800 would be a debit.

Reference: USSGL implementation guidance; Investments Not Held to Maturity

Budgetary Entry

None

Proprietary Entry

Debit 728000 Unrealized Losses

Credit 161800 Market Adjustment - Investments

Credit 718000 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 429500 Adjustments to the Exchange Stabilization Fund (ESF)

Credit 490100 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the

Fiscal Service

Credit 219200 Special Drawing Right (SDR) Certificates Issued to Federal Reserve

Banks

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 429500 Adjustments to the Exchange Stabilization Fund (ESF)

Credit 463500 Funds Not Available - Adjustments to the Exchange Stabilization

Fund (ESF)

Proprietary Entry

Debit 167900 Foreign Exchange Rate Revalue Adjustments - Investments Credit 718100 Unrealized Gain - Exchange Stabilization Fund (ESF)

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

Budgetary Entry

Debit 463500 Funds Not Available - Adjustments to the Exchange Stabilization

Fund (ESF)

Credit 429500 Adjustments to the Exchange Stabilization Fund (ESF)

Proprietary Entry

Debit 728100 Unrealized Losses - Exchange Stabilization Fund (ESF)
Credit 167900 Foreign Exchange Rate Revalue Adjustments - Investments

U.S. Standard General Ledger Account Transactions

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 429500 Adjustments to the Exchange Stabilization Fund (ESF)

Credit 490100 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 119400 Exchange Stabilization Fund (ESF) Assets - Holdings of Special

Drawing Rights (SDR)

Credit 219300 Allocation of Special Drawing Rights (SDRs)

D600 To record the reclassification of Exchange Stabilization Fund investment.

Comment: For the Department of Treasury use only.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

None

Proprietary Entry

120500 Debit Foreign Currency Denominated Equivalent Assets Debit Discount on Securities Other Than the Bureau of the Fiscal Service 162100 Securities Debit 167000 Foreign Investments Debit 167200 Premium on Foreign Investments Credit 120000 Foreign Currency Credit 162000 Investments in Securities Other Than the Bureau of the Fiscal Service Securities Credit 162200 Premium on Securities Other Than the Bureau of the Fiscal Service

Securities

Credit 167100 Discount on Foreign Investments

D601 To record reclassification of Exchange Stabilization Fund foreign currency rate adjustment.

Comment: For the Department of the Treasury use only.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

None

Proprietary Entry

Debit 167900 Foreign Exchange Rate Revalue Adjustments - Investments

Credit 167000 Foreign Investments

SUPPLEMENT Section III

U.S. Standard General Ledger Account Transactions

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 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the

Fiscal Service

Credit 119400 Exchange Stabilization Fund (ESF) Assets - Holdings of Special

Drawing Rights (SDR)

D603 To record the reclassification of rate adjustment for fixed rate investment with the Bank of

International Settlement.

Comment: For the Department of Treasury use only.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

None

Proprietary Entry

Debit 120000 Foreign Currency

Credit 167900 Foreign Exchange Rate Revalue Adjustments - Investments

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 429500 Adjustments to the Exchange Stabilization Fund (ESF)

Credit 463500 Funds Not Available - Adjustments to the Exchange Stabilization

Fund (ESF)

Proprietary Entry

Debit 119400 Exchange Stabilization Fund (ESF) Assets - Holdings of Special

Drawing Rights (SDR)

Credit 719000 Other Gains

D606 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 463500 Funds Not Available - Adjustments to the Exchange Stabilization

Fund (ESF)

Credit 429500 Adjustments to the Exchange Stabilization Fund (ESF)

Proprietary Entry

Debit 729000 Other Losses

Credit 119400 Exchange Stabilization Fund (ESF) Assets - Holdings of Special

Drawing Rights (SDR)

U.S. Standard General Ledger Account Transactions

D608 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 463500 Funds Not Available - Adjustments to the Exchange Stabilization

Fund (ESF)

Credit 490100 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 729000 Other Losses

Credit 219300 Allocation of Special Drawing Rights (SDRs)

D610 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 497100 Downward Adjustments of Prior-Year Unpaid Delivered Orders -

Obligations, Recoveries

Credit 463500 Funds Not Available - Adjustments to the Exchange Stabilization

Fund (ESF)

Proprietary Entry

Debit 219300 Allocation of Special Drawing Rights (SDRs)

Credit 719000 Other Gains

D612 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 463500 Funds Not Available - Adjustments to the Exchange Stabilization

Fund (ESF)

Credit 498100 Upward Adjustments of Prior-Year Delivered Orders - Obligations,

Unpaid

Proprietary Entry

Debit 134400 Interest Receivable on Special Drawing Rights (SDR)

Debit 633000 Other Interest Expenses

Debit 729100 Losses for Exchange Stabilization Fund (ESF) Accrued Interest and

Charges

Credit 214000 Accrued Interest Payable - Not Otherwise Classified

Credit 531100 Interest Revenue - Investments

Credit 719100 Gains for Exchange Stabilization Fund (ESF) Accrued Interest and

Charges

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

D614 To record SDR interest and charges accrual with a net effect of an unrealized loss.

Comment: For the Department of Treasury use only.

Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund Reference:

Budgetary Entry

Debit	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)
Credit	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

Proprietary Entry

Proprietary	Entry	
Debit	134400	Interest Receivable on Special Drawing Rights (SDR)
Debit	633000	Other Interest Expenses
Debit	729100	Losses for Exchange Stabilization Fund (ESF) Accrued Interest and
		Charges
Credit	214000	Accrued Interest Payable - Not Otherwise Classified
Credit	531100	Interest Revenue - Investments
Credit	719100	Gains for Exchange Stabilization Fund (ESF) Accrued Interest and
		Charges

D616 To record the true-up of Special Drawing Rights 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

Duagetary E	J	
Debit	426800	Interest Collected From Foreign Securities and Special Drawing
D 11:	405100	Rights (SDR)
Debit	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders -
		Obligations, Recoveries
Credit	463500	Funds Not Available - Adjustments to the Exchange Stabilization
		Fund (ESF)

Proprietary Entry

110piletary Entry			
Debit	119400	Exchange Stabilization Fund (ESF) Assets - Holdings of Special	
		Drawing Rights (SDR)	
Debit	214000	Accrued Interest Payable - Not Otherwise Classified	
Credit	134400	Interest Receivable on Special Drawing Rights (SDR)	

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

To record a gain on prior-year unpaid obligations due to fluctuation of foreign currency exchange rates on a non-monetary transaction, where excess obligations of a prior-year are adjusted downward due to the rate variance at the time of disbursement.

Comment:

Prior-year adjustments are used only in year 2 or later. Record USSGL account 465000 if the authority has expired. Also post reverse to 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. Also post USSGL TC D103 if the downward adjustment is associated with reimbursable obligations in an expired expenditure account. Post this transaction immediately preceding disbursement (USSGL TC B110).

Rudgetary Entry

Duugctai y	Linu y	
Debit	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders -
		Obligations, Recoveries
Credit	445000	Unapportioned Authority
Credit	451000	Apportionments
Credit	465000	Allotments - Expired Authority
D		

Proprietary Entry

Debit	211000	Accounts Payable
Credit	719000	Other Gains

D622 To record the amount of indefinite appropriation derived from the General Fund of the U.S. Government that is withdrawn due to recoveries of prior-year obligations. Also use to return any unused resources provided to cover upward adjustments.

Comment:

Credit USSGL account 299100 if fund withdrawal does not occur simultaneously. 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 U.S. Government and/or transfers of unexpended appropriations may record USSGL accounts in the 310000 series.

Budgetary Entry			
Debit	445000	Unapportioned Authority	
Debit	462000	Unobligated Funds Exempt From Apportionment	
Debit	465000	Allotments - Expired Authority	
Credit	435400	Appropriation Withdrawn	

Proprietary Entry

Debit	310600	Unexpended Appropriations - Adjustments
Credit	101000	Fund Balance With Treasury
Credit	299100	Other Liabilities - Reductions

To record total resources, including unobligated balances of definite contract authority in nonrevolving trust funds, contract authority, mandatory appropriations, and offsetting collections, temporarily unavailable pursuant to obligation limitations on all budgetary resources pursuant to laws specific to the Department of Transportation.

Budgetary Entry

Debit	445000	Unapportioned Authority
Credit	439504	Obligation Limitation - Temporary - Prior-Year and Current-Year
		Budget Authority

Proprietary Entry

None

U.S. Standard General Ledger Account Transactions

To record a loss on prior-year unpaid obligations due to fluctuation of foreign currency exchange rates on a non-monetary transaction, where excess obligations of a prior-year are adjusted upward due to the rate variance at the time of disbursement.

Comment: Prior-year adjustments are used only in year 2 or later. Record USSGL account

465000 if the authority has expired. Also post USSGL TC B134 for direct appropriations. Post this transaction immediately preceding disbursement (USSGL

TC B110).

Budgetary Entry

Debit 461000 Allotments - Realized Resources
Debit 465000 Allotments - Expired Authority

Credit 498100 Upward Adjustments of Prior-Year Delivered Orders - Obligations,

Unpaid

Proprietary Entry

Debit 729000 Other Losses Credit 211000 Accounts Payable

E100 - E399 Accruals/Nonbudgetary Transfers Other Than Disbursements and Collections - Accrual, Depreciation, Amortization, and Depletion

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 600000 expense series account and then offset those amounts using the USSGL account 661000 when the costs are

capitalized to the appropriate "in-process type" account.

Budgetary Entry

Allotments - Realized Resources
Unobligated Funds Exempt From Apportionment
Undelivered Orders - Obligations, Unpaid
Delivered Orders - Obligations, Unpaid

A 11 4

Proprietary Entry

Debit	610000	Operating Expenses/Program Costs
Debit	650000	Cost of Goods Sold
Debit	690000	Non-Production Costs
Credit	219000	Other Liabilities With Related Budgetary Obligations
Credit	219100	Liability for Employer Benefits and Claims Incurred but Not
		Reported
Credit	221000	Accrued Funded Payroll and Leave
Credit	221100	Withholdings Payable

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

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.

If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at

the beginning of the next accounting period.

Budgetary Entry			
Debit	461000	Allotments - Realized Resources	
Debit	462000	Unobligated Funds Exempt From Apportionment	
Debit	480100	Undelivered Orders - Obligations, Unpaid	
Credit	490100	Delivered Orders - Obligations, Unpaid	

Proprietary Entry

- I	J - J	
Debit	610000	Operating Expenses/Program Costs
Debit	640000	Benefit Expense
Credit	221300	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	461000	Allotments - Realized Resources	
Debit	462000	Unobligated Funds Exempt From Apportionment	
Debit	480100	Undelivered Orders - Obligations, Unpaid	
Credit	490100	Delivered Orders - Obligations, Unpaid	

Proprietary Entry

- 1 op 1 10 tm j		
Debit	261000	Actuarial Pension Liability
Debit	640000	Benefit Expense
Credit	216000	Entitlement Benefits Due and Payable
Credit	221500	Other Post Employment Benefits Due and Payable
Credit	221600	Pension Benefits Due and Payable to Beneficiaries
Credit	221700	Benefit Premiums Payable to Carriers
Credit	221800	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.

If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period.

Budgetary Entry

Duugetary Entry			
Debit	461000	Allotments - Realized Resources	
Debit	462000	Unobligated Funds Exempt From Apportionment	
Debit	480100	Undelivered Orders - Obligations, Unpaid	
Credit	490100	Delivered Orders - Obligations, Unpaid	

Proprietary Entry

Debit	610000	Operating Expenses/Program Costs
Credit	219000	Other Liabilities With Related Budgetary Obligations

U.S. Standard General Ledger Account Transactions

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 461000 Allotments - Realized Resources

Debit 462000 Unobligated Funds Exempt From Apportionment Credit 490100 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 152900 Inventory - Allowance Credit 211000 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 650000 Cost of Goods Sold Debit 660000 Applied Overhead

Credit 610000 Operating Expenses/Program Costs
Credit 671000 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 660000 Applied Overhead

Credit 610000 Operating Expenses/Program Costs

Credit 650000 Cost of Goods Sold

Credit 671000 Depreciation, Amortization, and Depletion

U.S. Standard General Ledger Account Transactions

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

Fiscal Service in a nonfiduciary deposit fund.

Budgetary Entry

Debit	411400	Appropriated Receipts Derived From Available Trust or Special Fund
		Receipts
Debit	429000	Amortization of Investments in U.S. Treasury Zero Coupon Bonds
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	439800	Offsetting Collections Temporarily Precluded From Obligation
Proprietary	Entry	
Debit	163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds
		Issued by the Bureau of the Fiscal Service

E114 To record adjustments for under-applied overhead, and to prorate the difference between the actual and applied (if material.)

Interest Revenue - Investments

Reference: USSGL implementation guidance; FASAB SFFAS Nos. 3 and 4, "Accounting for

Inventory and Related Property" and "Managerial Cost Accounting Concepts and

Standards"

531100

Budgetary Entry

None

Credit

Proprietary	Entry
D 1 %	1.50.000

Debit	152600	Inventory - Work-in-Process
Debit	152700	Inventory - Finished Goods
Debit	650000	Cost of Goods Sold
Debit	660000	Applied Overhead
Credit	610000	Operating Expenses/Program Costs
Credit	671000	Depreciation, Amortization, and Depletion

E115 To record the amortization of the discount on non-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 Fiscal Service to a nonfiduciary deposit fund, see USSGL TC E119. A nonfiduciary deposit fund should not have net position. Also record TC E205 so that there will not be an

impact on net position.

Reference: USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment

Authority and Clearing Account Guidance

Budgetary Entry

None

Proprietary Entry

Debit 162300 Amortization of Discount and Premium on Securities Other Than the

Bureau of the Fiscal Service Securities

Credit 240000 Liability for Non-Fiduciary Deposit Funds and Undeposited

Collections

U.S. Standard General Ledger Account Transactions

E116 To record adjustments for over-applied overhead, and to prorate the difference between the actual and applied (if material.)

Reference: USSGL implementation guidance; FASAB SFFAS No. 4, "Managerial Cost

Accounting Concepts and Standards"

Budgetary Entry

None

Proprietary Entry

Debit	660000	Applied Overhead
Credit	152600	Inventory - Work-in-Process
Credit	152700	Inventory - Finished Goods
Credit	610000	Operating Expenses/Program Costs
Credit	650000	Cost of Goods Sold
Credit	671000	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). Also recorded for federal securities held by nonfiduciary deposit funds

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 Fiscal Service, see USSGL TC E113. See USSGL TC E115 for amortization of the discount on non-federal securities in a nonfiduciary deposit fund. If federal securities held by nonfiduciary deposit funds also record TC E205.

Budgetary Entry

None

Proprietary Entry

Debit	161300	Amortization of Discount and Premium on U.S. Treasury Securities
		Issued by the Bureau of the Fiscal Service
Debit	162300	Amortization of Discount and Premium on Securities Other Than the
		Bureau of the Fiscal Service Securities
Credit	531100	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 138900 Allowance for Subsidy - Loans - Troubled Assets Relief Program

Debit 139900 Allowance for Subsidy

Credit 531300 Interest Revenue - Subsidy Amortization

SUPPLEMENT Section III

U.S. Standard General Ledger Account Transactions

E119 To record the amortization of the discount on a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Fiscal Service in nonfiduciary deposit fund.

Comment: Also record TC E205 so that there will not be an impact on net position- A

nonfiduciary deposit fund should not have net position.

Budgetary Entry

None

Proprietary Entry

Debit 163300 Amortization of Discount on U.S. Treasury Zero Coupon Bonds

Issued by the Bureau of the Fiscal Service

Credit 531100 Interest Revenue - Investments

E120 To record depreciation, amortization, and depletion expense on assets other than investments.

Budgetary Entry

None

Proprietary Entry

	JJ	
Debit	671000	Depreciation, Amortization, and Depletion
Credit	171900	Accumulated Depreciation on Improvements to Land
Credit	173900	Accumulated Depreciation on Buildings, Improvements, and
		Renovations
Credit	174900	Accumulated Depreciation on Other Structures and Facilities
Credit	175900	Accumulated Depreciation on Equipment
Credit	181900	Accumulated Depreciation on Assets Under Capital Lease
Credit	182900	Accumulated Amortization on Leasehold Improvements
Credit	183900	Accumulated Amortization on Internal-Use Software
Credit	184900	Allowance for Depletion
Credit	189900	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 162300 Amortization of Discount and Premium on Securities Other Than the

Bureau of the Fiscal Service Securities

Credit 531000 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 634000 Interest Expense Accrued on the Liability for Loan Guarantees

Credit 218000 Loan Guarantee Liability

Part 1 Fiscal Year 2021 Reporting SUPPLEMENT Section III

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

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 632000 Interest Expenses on Securities

Credit 253300 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 253400 Amortization of Premium on Securities Issued by Federal Agencies

Under General and Special Financing Authority

Credit 632000 Interest Expenses on Securities

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.

USSGL implementation guidance; Accounting for Partial Cancellation - No-Year **Reference:**

TAFS With "Definite Authority"

Budgetary Entry

None

Memorandum Entry

Debit 809100 Partial or Early Cancellation of Authority

809200 Credit Offset for Partial or Early Cancellation of Authority

U.S. Standard General Ledger Account Transactions

E205 To record the amortization of the discount on federal securities or interest receivable in a nonfiduciary deposit fund.

Comment: Reverse this entry for amortization of a premium. For amortization of a discount on

U.S. Treasury Zero Coupon Bond issued by the Bureau of the Fiscal Service to a nonfiduciary deposit fund, see TC E119. A nonfiduciary deposit fund should not have net position. Also record TC C418 or TC E117 so that there will not be an

impact on net position.

Reference: USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment

Authority and Clearing Account Guidance

Budgetary Entry

None

Proprietary Entry

Debit 531800 Contra Revenue for Interest Revenue - Investments

Credit 240000 Liability for Non-Fiduciary Deposit Funds and Undeposited

Collections

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 673000 Imputed Costs

Credit 578000 Imputed Financing Sources

E404 To record the application of overhead expenses to work-in-process.

Budgetary Entry

None

Proprietary Entry

Debit 152600 Inventory - Work-in-Process Credit 660000 Applied Overhead

Credit 671000 Depreciation, Amortization, and Depletion

E406 To record inventory used for operations.

Budgetary Entry

None

Proprietary Entry

Debit	679000	Other Expenses Not Requiring Budgetary Resources
Credit	151100	Operating Materials and Supplies Held for Use
Credit	152500	Inventory - Raw Materials
Credit	152600	Inventory - Work-in-Process
Credit	152700	Inventory - Finished Goods

U.S. Standard General Ledger Account Transactions

E408 To record cost of goods sold.

Comment: To record sales proceeds, see USSGL TCs-A710, A714 and C186.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for

Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit	650000	Cost of Goods Sold
Credit	152100	Inventory Purchased for Resale
Credit	152700	Inventory - Finished Goods
Credit	156100	Commodities Held Under Price Support and Stabilization Support
		Programs
Credit	157200	Stockpile Materials Held for Sale

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 679000 Other Expenses Not Requiring Budgetary Resources

Credit 152900 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 461000 Allotments - Realized Resources

Debit 462000 Unobligated Funds Exempt From Apportionment Credit 490100 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 152300 Inventory Held for Repair

Debit 610000 Operating Expenses/Program Costs

Credit 211000 Accounts Payable

Fiscal Year 2021 Reporting SUPPLEMENT Section III

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

E414 To capitalize previously expensed repair costs up to the serviceable value of the inventory item using the direct method.

USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Reference:

Inventory and Related Property"

Budgetary Entry

None

Part 1

Proprietary Entry

Debit 152300 Inventory Held for Repair

610000 Credit Operating Expenses/Program Costs

E416 To record stockpile materials issued for use under the consumption method.

USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for

Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 679000 Other Expenses Not Requiring Budgetary Resources

157100 Stockpile Materials Held in Reserve Credit

E418 To record a lien of real and intangible forfeited property in the allowance account.

USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for

Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 610000 Operating Expenses/Program Costs 154900 Forfeited Property - Allowance Credit

U.S. Standard General Ledger Account Transactions

E500 - E799 Accruals/Nonbudgetary Transfers Other Than Disbursements and Collections - Transfers Without Budgetary Impact

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 6 "Accounting for Property,

Plant, and Equipment (PP&E)" and SFFAS 8 "Supplementary Stewardship

Reporting"

Budgetary Entry

None

Proprietary Entry			
Debit	171900	Accumulated Depreciation on Improvements to Land	
Debit	173900	Accumulated Depreciation on Buildings, Improvements, and	
		Renovations	
Debit	174900	Accumulated Depreciation on Other Structures and Facilities	
Debit	175900	Accumulated Depreciation on Equipment	
Debit	189900	Accumulated Depreciation on Other General Property, Plant, and	
		Equipment	
Debit	721000	Losses on Disposition of Assets - Other	
Credit	171100	Land and Land Rights	
Credit	171200	Improvements to Land	
Credit	173000	Buildings, Improvements, and Renovations	
Credit	174000	Other Structures and Facilities	
Credit	175000	Equipment	
Credit	189000	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 299000 Other Liabilities Without Related Budgetary Obligations

Credit 154200 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 3, "Accounting for Inventory

and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 610000 Operating Expenses/Program Costs

Credit 156100 Commodities Held Under Price Support and Stabilization Support

Programs

E508 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 422500; Transfer of Receivable

of Invested Balances; General Fund Receipt Account Guide

Budgetary Entry

Proprietar	y Entry	
Debit	131900	Allowance for Loss on Accounts Receivable
Debit	132900	Allowance for Loss on Taxes Receivable
Debit	134500	Allowance for Loss on Interest Receivable - Loans
Debit	134600	Allowance for Loss on Interest Receivable - Investments
Debit	134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified
Debit	134800	Allowance for Loss on Interest Receivable - Taxes
Debit	135900	Allowance for Loss on Loans Receivable
Debit	136500	Allowance for Loss on Penalties and Fines Receivable - Loans
Debit	136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Debit	136800	Allowance for Loss on Penalties and Fines Receivable - Taxes
Debit	137500	Allowance for Loss on Administrative Fees Receivable - Loans
Debit	137700	Allowance for Loss on Administrative Fees Receivable - Not
		Otherwise Classified
Debit	137800	Allowance for Loss on Administrative Fees Receivable - Taxes
Debit	138500	Allowance for Loss on Interest Receivable - Loans - Troubled Assets
		Relief Program
Debit	138900	Allowance for Subsidy - Loans - Troubled Assets Relief Program
Debit	139900	Allowance for Subsidy
Debit	577600	Non-Budgetary Financing Sources Transferred Out
Credit	131000	Accounts Receivable
Credit	132000	Funded Employment Benefit Contributions Receivable
Credit	132500	Taxes Receivable
Credit	133000	Receivable for Transfers of Currently Invested Balances
Credit	133500	Expenditure Transfers Receivable
Credit	134000	Interest Receivable - Not Otherwise Classified
Credit	134100	Interest Receivable - Loans
Credit	134200	Interest Receivable - Investments
Credit	134300	Interest Receivable - Taxes
Credit	135000	Loans Receivable
Credit	136000	Penalties and Fines Receivable - Not Otherwise Classified
Credit	136100	Penalties and Fines Receivable - Loans
Credit	136300	Penalties and Fines Receivable - Taxes
Credit	137000	Administrative Fees Receivable - Not Otherwise Classified
Credit	137100	Administrative Fees Receivable - Loans
Credit	137300	Administrative Fees Receivable - Taxes
Credit	138000	Loans Receivable - Troubled Assets Relief Program
Credit	138100	Interest Receivable - Loans - Troubled Assets Relief Program

U.S. Standard General Ledger Account Transactions

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 year-end. **Reference:** USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry

None

Proprietary Entry

Debit 577600 Non-Budgetary Financing Sources Transferred Out

Credit 101000 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 422500; Transfer of Receivable

of Invested Balances

Budgetary Entry

Proprietar	Proprietary Entry			
Debit	151900	Operating Materials and Supplies - Allowance		
Debit	152900	Inventory - Allowance		
Debit	154900	Forfeited Property - Allowance		
Debit	155900	Foreclosed Property - Allowance		
Debit	156900	Commodities - Allowance		
Debit	159900	Other Related Property - Allowance		
Debit	171900	Accumulated Depreciation on Improvements to Land		
Debit	173900	Accumulated Depreciation on Buildings, Improvements, and		
		Renovations		
Debit	174900	Accumulated Depreciation on Other Structures and Facilities		
Debit	175900	Accumulated Depreciation on Equipment		
Debit	181900	Accumulated Depreciation on Assets Under Capital Lease		
Debit	182900	Accumulated Amortization on Leasehold Improvements		
Debit	183900	Accumulated Amortization on Internal-Use Software		
Debit	184900	Allowance for Depletion		
Debit	189900	Accumulated Depreciation on Other General Property, Plant, and		
		Equipment		
Debit	573000	Financing Sources Transferred Out Without Reimbursement		
Credit	151100	Operating Materials and Supplies Held for Use		
Credit	151200	Operating Materials and Supplies Held in Reserve for Future Use		
Credit	151300	Operating Materials and Supplies - Excess, Obsolete, and		
		Unserviceable		
Credit	151400	Operating Materials and Supplies Held for Repair		
Credit	151600	Operating Materials and Supplies in Development		
Credit	152100	Inventory Purchased for Resale		
Credit	152200	Inventory Held in Reserve for Future Sale		
Credit	152300	Inventory Held for Repair		
Credit	152400	Inventory - Excess, Obsolete, and Unserviceable		
Credit	152500	Inventory - Raw Materials		
Credit	152600	Inventory - Work-in-Process		
Credit	152700	Inventory - Finished Goods		
Credit	153100	Seized Monetary Instruments		
Credit	154100	Forfeited Property Held for Sale		
Credit	154200	Forfeited Property Held for Donation or Use		
Credit	155100	Foreclosed Property		
Credit	156100	Commodities Held Under Price Support and Stabilization Support		
		Programs		
Credit	157100	Stockpile Materials Held in Reserve		
Credit	157200	Stockpile Materials Held for Sale		
Credit	159100	Other Related Property		
Credit	171100	Land and Land Rights		
Credit	171200	Improvements to Land		

U.S. Standard General Ledger

Account Transactions

Credit	172000	Construction-in-Progress
Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	175000	Equipment
Credit	181000	Assets Under Capital Lease
Credit	182000	Leasehold Improvements
Credit	183000	Internal-Use Software
Credit	183200	Internal-Use Software in Development
Credit	184000	Other Natural Resources
Credit	189000	Other General Property, Plant, and Equipment
Credit	199000	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 422500; Transfer of Receivable

of Invested Balances

Budgetary Entry

Proprietary	Proprietary Entry			
Debit	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the		
		Fiscal Service		
Debit	161300	Amortization of Discount and Premium on U.S. Treasury Securities		
		Issued by the Bureau of the Fiscal Service		
Debit	161800	Market Adjustment - Investments		
Debit	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities		
Debit	162300	Amortization of Discount and Premium on Securities Other Than the		
		Bureau of the Fiscal Service Securities		
Debit	163100	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service		
Debit	573000	Financing Sources Transferred Out Without Reimbursement		
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service		
Credit	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service		
Credit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service		
Credit	161800	Market Adjustment - Investments		
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal		
		Service Securities		
Credit	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities		
Credit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities		
Credit	163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the		
Credit	163300	Bureau of the Fiscal Service Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service		
Credit	169000	Other Investments		

U.S. Standard General Ledger Account Transactions

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 422500; Transfer of Receivable

of Invested Balances

Budgetary Entry

None

Proprieta	ry Entry	
Debit	215000	Payable for Transfers of Currently Invested Balances
Debit	215500	Expenditure Transfers Payable
Debit	217000	Subsidy Payable to the Financing Account
Debit	218000	Loan Guarantee Liability
Debit	222000	Unfunded Leave
Debit	222500	Unfunded FECA Liability
Debit	229000	Other Unfunded Employment Related Liability
Debit	231000	Liability for Advances and Prepayments
Debit	251000	Principal Payable to the Bureau of the Fiscal Service
Debit	252000	Principal Payable to the Federal Financing Bank
Debit	261000	Actuarial Pension Liability
Debit	262000	Actuarial Health Insurance Liability
Debit	263000	Actuarial Life Insurance Liability
Debit	265000	Actuarial FECA Liability
Debit	266000	Actuarial Liabilities for Federal Insurance and Guarantee Programs
Debit	267000	Actuarial Liabilities for Treasury-Managed Benefit Programs
Debit	269000	Other Actuarial Liabilities
Debit	291000	Prior Liens Outstanding on Acquired Collateral
Debit	292000	Contingent Liabilities
Debit	292300	Contingent Liability for Capital Transfers
Debit	294000	Capital Lease Liability
Debit	296000	Accounts Payable From Canceled Appropriations
Debit	297000	Liability for Capital Transfers
Debit	299000	Other Liabilities Without Related Budgetary Obligations
Debit	299500	Estimated Cleanup Cost Liability

E516 To record a capital transfer receivable in a General Fund Receipt Account.

573000

Reference: USSGL implementation guidance; Capital Transfers

Budgetary Entry

None

Credit

Proprietary Entry

Debit 192300 Contingent Receivable for Capital Transfers

Credit 575600 Non-Expenditure Financing Sources - Transfers-In - Capital

Financing Sources Transferred Out Without Reimbursement

Transfers

E602 To record inventory or operating materials and supplies acquired through exchange of nonmonetary assets.

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

Proprietary	Entry	
Debit	151100	Operating Materials and Supplies Held for Use
Debit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Debit	151300	Operating Materials and Supplies - Excess, Obsolete, and
		Unserviceable
Debit	151600	Operating Materials and Supplies in Development
Debit	152100	Inventory Purchased for Resale
Debit	152200	Inventory Held in Reserve for Future Sale
Debit	152300	Inventory Held for Repair
Debit	152400	Inventory - Excess, Obsolete, and Unserviceable
Debit	152500	Inventory - Raw Materials
Debit	152600	Inventory - Work-in-Process
Debit	152700	Inventory - Finished Goods
Debit	721000	Losses on Disposition of Assets - Other
Credit	151100	Operating Materials and Supplies Held for Use
Credit	151600	Operating Materials and Supplies in Development
Credit	152100	Inventory Purchased for Resale
Credit	711000	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 422500; Transfer of Receivable

of Invested Balances; General Fund Receipt Account Guide

Budgetary Entry

Proprietary	Entry	
Debit	131000	Accounts Receivable
Debit	132000	Funded Employment Benefit Contributions Receivable
Debit	132500	Taxes Receivable
Debit	133000	Receivable for Transfers of Currently Invested Balances
Debit	133500	Expenditure Transfers Receivable
Debit	134000	Interest Receivable - Not Otherwise Classified
Debit	134100	Interest Receivable - Loans
Debit	134200	Interest Receivable - Investments
Debit	134300	Interest Receivable - Taxes
Debit	135000	Loans Receivable
Debit	136000	Penalties and Fines Receivable - Not Otherwise Classified
Debit	136100	Penalties and Fines Receivable - Loans
Debit	136300	Penalties and Fines Receivable - Taxes
Debit	137000	Administrative Fees Receivable - Not Otherwise Classified
Debit	137100	Administrative Fees Receivable - Loans
Debit	137300	Administrative Fees Receivable - Taxes
Debit	138000	Loans Receivable - Troubled Assets Relief Program
Debit	138100	Interest Receivable - Loans - Troubled Assets Relief Program
Credit	131900	Allowance for Loss on Accounts Receivable
Credit	132900	Allowance for Loss on Taxes Receivable
Credit	134500	Allowance for Loss on Interest Receivable - Loans
Credit	134600	Allowance for Loss on Interest Receivable - Investments
Credit	134700	Allowance for Loss on Interest Receivable - Not Otherwise
		Classified
Credit	134800	Allowance for Loss on Interest Receivable - Taxes
Credit	135900	Allowance for Loss on Loans Receivable
Credit	136500	Allowance for Loss on Penalties and Fines Receivable - Loans
Credit	136700	Allowance for Loss on Penalties and Fines Receivable - Not
		Otherwise Classified
Credit	136800	Allowance for Loss on Penalties and Fines Receivable - Taxes
Credit	137500	Allowance for Loss on Administrative Fees Receivable - Loans
Credit	137700	Allowance for Loss on Administrative Fees Receivable - Not
		Otherwise Classified
Credit	137800	Allowance for Loss on Administrative Fees Receivable - Taxes
Credit	138500	Allowance for Loss on Interest Receivable - Loans - Troubled
		Assets Relief Program
Credit	138900	Allowance for Subsidy - Loans - Troubled Assets Relief Program
Credit	139900	Allowance for Subsidy
Credit	577500	Non-Budgetary 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 422500; Transfer of Receivable

of Invested Balances

Budgetary Entry

Proprietary	v Entry	
Debit	151100	Operating Materials and Supplies Held for Use
Debit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Debit	151300	Operating Materials and Supplies - Excess, Obsolete, and
		Unserviceable
Debit	151400	Operating Materials and Supplies Held for Repair
Debit	151600	Operating Materials and Supplies in Development
Debit	152100	Inventory Purchased for Resale
Debit	152200	Inventory Held in Reserve for Future Sale
Debit	152300	Inventory Held for Repair
Debit	152400	Inventory - Excess, Obsolete, and Unserviceable
Debit	152500	Inventory - Raw Materials
Debit	152600	Inventory - Work-in-Process
Debit	152700	Inventory - Finished Goods
Debit	153100	Seized Monetary Instruments
Debit	154100	Forfeited Property Held for Sale
Debit	154200	Forfeited Property Held for Donation or Use
Debit	155100	Foreclosed Property
Debit	156100	Commodities Held Under Price Support and Stabilization Support
		Programs
Debit	157100	Stockpile Materials Held in Reserve
Debit	157200	Stockpile Materials Held for Sale
Debit	159100	Other Related Property
Debit	171100	Land and Land Rights
Debit	171200	Improvements to Land
Debit	172000	Construction-in-Progress
Debit	173000	Buildings, Improvements, and Renovations
Debit	174000	Other Structures and Facilities
Debit	175000	Equipment
Debit	181000	Assets Under Capital Lease
Debit	182000	Leasehold Improvements
Debit	183000	Internal-Use Software
Debit	183200	Internal-Use Software in Development
Debit	184000	Other Natural Resources
Debit	189000	Other General Property, Plant, and Equipment
Debit	199000	Other Assets
Credit	151900	Operating Materials and Supplies - Allowance
Credit	152900	Inventory - Allowance
Credit	154900	Forfeited Property - Allowance
Credit	155900	Foreclosed Property - Allowance
Credit	156900	Commodities - Allowance
Credit	159900	Other Related Property - Allowance
Credit	171900	Accumulated Depreciation on Improvements to Land

U.S. Standard General Ledger Account Transactions

Credit	173900	Accumulated Depreciation on Buildings, Improvements, and
		Renovations
Credit	174900	Accumulated Depreciation on Other Structures and Facilities
Credit	175900	Accumulated Depreciation on Equipment
Credit	181900	Accumulated Depreciation on Assets Under Capital Lease
Credit	182900	Accumulated Amortization on Leasehold Improvements
Credit	183900	Accumulated Amortization on Internal-Use Software
Credit	184900	Allowance for Depletion
Credit	189900	Accumulated Depreciation on Other General Property, Plant, and
		Equipment
Credit	572000	Financing Sources Transferred In Without Reimbursement

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 422500; Transfer of Receivable

of Invested Balances

Budgetary Entry

Proprietary	Entry	
Debit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the
		Fiscal Service
Debit	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the
		Fiscal Service
Debit	161300	Amortization of Discount and Premium on U.S. Treasury Securities
		Issued by the Bureau of the Fiscal Service
Debit	161800	Market Adjustment - Investments
Debit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service
		Securities
Debit	162200	Premium on Securities Other Than the Bureau of the Fiscal Service
B 11:	1.62200	Securities AP 1 AP
Debit	162300	Amortization of Discount and Premium on Securities Other Than the
D 11:	1.62000	Bureau of the Fiscal Service Securities
Debit	163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the
D 124	1.62200	Bureau of the Fiscal Service
Debit	163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds
D 1.4	1,00000	Issued by the Bureau of the Fiscal Service
Debit	169000	Other Investments
Credit	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	161300	Amortization of Discount and Premium on U.S. Treasury Securities
		Issued by the Bureau of the Fiscal Service
Credit	161800	Market Adjustment - Investments
Credit	162100	Discount on Securities Other Than the Bureau of the Fiscal Service
		Securities
Credit	162300	Amortization of Discount and Premium on Securities Other Than
		the Bureau of the Fiscal Service Securities
Credit	163100	Discount on U.S. Treasury Zero Coupon Bonds Issued by the
		Bureau of the Fiscal Service
Credit	572000	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 422500; Transfer of Receivable

of Invested Balances

Budgetary Entry

None

Proprietary Entry

Debit	572000	Financing Sources Transferred In Without Reimbursement
Credit	215000	Payable for Transfers of Currently Invested Balances
Credit	215500	Expenditure Transfers Payable
Credit	217000	Subsidy Payable to the Financing Account
Credit	218000	Loan Guarantee Liability
Credit	222000	Unfunded Leave
Credit	222500	Unfunded EECA Liability
Credit	229000	Other Unfunded Employment Related Liability
Credit	231000	Liability for Advances and Prepayments
Credit		
	251000	Principal Payable to the Bureau of the Fiscal Service
Credit	252000	Principal Payable to the Federal Financing Bank
Credit	261000	Actuarial Pension Liability
Credit	262000	Actuarial Health Insurance Liability
Credit	263000	Actuarial Life Insurance Liability
Credit	265000	Actuarial FECA Liability
Credit	266000	Actuarial Liabilities for Federal Insurance and Guarantee Programs
Credit	267000	Actuarial Liabilities for Treasury-Managed Benefit Programs
Credit	269000	Other Actuarial Liabilities
Credit	291000	Prior Liens Outstanding on Acquired Collateral
Credit	292000	Contingent Liabilities
Credit	292300	Contingent Liability for Capital Transfers
Credit	294000	Capital Lease Liability
Credit	296000	Accounts Payable From Canceled Appropriations
Credit	297000	Liability for Capital Transfers
Credit	299000	Other Liabilities Without Related Budgetary Obligations
Credit	299500	Estimated Cleanup Cost Liability

F100 - F299 Yearend - Preclosing Entries

F104 To record adjustments for anticipated non-expenditure transfers not realized.

Comment: Balances in anticipated accounts must be zero at year-end.

Budgetary Entry

Debit	445000	Unapportioned Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	416000	Anticipated Transfers - Current-Year Authority
Credit	416500	Allocations of Authority - Anticipated From Invested Balances
Credit	418000	Anticipated Transfers - Prior-Year Balances
Credit	418300	Anticipated Balance Transfers - Unobligated Balances - Legislative
		Change of Purpose

Proprietary Entry

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

F106 To record the reductions of resources to match obligations in permanent indefinite funds.

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

Budgetary Entry

Debit	445000	Unapportioned Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	439100	Adjustments to Indefinite Appropriations

Proprietary Entry

Debit	310600	Unexpended Appropriations - Adjustments
Credit	101000	Fund Balance With Treasury

F107 To record an increase of resources to match obligations in permanent indefinite funds.

To record as an adjusting entry before preparing the preclosing trial balance.

Budgetary Entry

-		
Debit	439100	Adjustments to Indefinite Appropriations
Credit	445000	Unapportioned Authority
Credit	451000	Apportionments
Credit	461000	Allotments - Realized Resources
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	310100	Unexpended Appropriations - Appropriations Received

F108 To record a decrease against the indefinite current year appropriation derived from the General Fund of the U.S. Government when a warrant is received. The authority has not expired.

Comment: Do not process this transaction unless indefinite authority needs further adjusting.

Reverse entry for an increase.

Budgetary Entry

Debit	445000	Unapportioned Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	411100	Debt Liquidation Appropriations
Credit	411800	Reestimated Loan Subsidy Appropriation
Credit	411900	Other Appropriations Realized

Proprietary Entry

Debit	310100	Unexpended Appropriations - Appropriations Received
Credit	101000	Fund Balance With Treasury

U.S. Standard General Ledger Account Transactions

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 461000 Allotments - Realized Resources

Debit 462000 Unobligated Funds Exempt From Apportionment Credit 422100 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 461000 Allotments - Realized Resources

Debit 462000 Unobligated Funds Exempt From Apportionment Credit 422200 Unfilled Customer Orders With Advance

Proprietary Entry

Debit 231000 Liability for Advances and Prepayments

Credit 101000 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.

Reference: USSGL implementation guidance; Economy Act Scenario

Budgetary Entry

Debit 480100 Undelivered Orders - Obligations, Unpaid Credit 461000 Allotments - Realized Resources

Credit 462000 Unobligated Funds Exempt From Apportionment

Proprietary Entry

F112 To record adjustments for anticipated resources not realized.

Comment: Balance in the anticipated accounts must be zero at year-end.

Budgetary l	Entry	
Debit	405000	Anticipated Reductions to Appropriations by Offsetting Collections or
		Receipts
Debit	445000	Unapportioned Authority
Debit	459000	Apportionments - Anticipated Resources - Programs Subject to
		Apportionment
Debit	469000	Anticipated Resources - Programs Exempt From Apportionment
Credit	406000	Anticipated Collections From Non-Federal Sources
Credit	407000	Anticipated Collections From Federal Sources
Credit	412000	Anticipated Indefinite Appropriations
Credit	421000	Anticipated Reimbursements
Credit	421500	Anticipated Expenditure Transfers from Trust Funds
Credit	431000	Anticipated Recoveries of Prior-Year Obligations
Credit	445000	Unapportioned Authority
Credit	469000	Anticipated Resources - Programs Exempt From Apportionment

Proprietary Entry

None

F113 To record the reduction of unobligated balances for indefinite contract or indefinite borrowing authority at year-end.

Comment: Unobligated balances for indefinite contract or borrowing authority must be zero at year-end.

Budgetary Entry

Debit	445000	Unapportioned Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	470000	Commitments - Programs Subject to Apportionment
Debit	472000	Commitments - Programs Exempt From Apportionment
Credit	404800	Anticipated Transfers to the General Fund of the U.S. Government -
		Prior-Year Balances
Credit	413300	Decreases to Indefinite Contract Authority
Credit	414300	Current-Year Decreases to Indefinite Borrowing Authority

Proprietary Entry

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

To record adjustments for anticipated reductions not realized.

Comment: Balances are reduced to zero.

Budgetary Entry

Debit	403400	Anticipated Adjustments to Contract Authority
Debit	404400	Anticipated Reductions to Borrowing Authority
Debit	404700	Anticipated Transfers to the General Fund of the U.S. Government -
		Current-Year Authority
Debit	404800	Anticipated Transfers to the General Fund of the U.S. Government -
		Prior-Year Balances
Credit	445000	Unapportioned Authority
		* * * * * * * * * * * * * * * * * * *

Proprietary Entry

None

F116 To record adjustments for resources realized in excess of those anticipated.

Adjust abnormal balances to zero. May impact other budgetary status accounts.

Budgetary Entry

	- 0	
Debit	406000	Anticipated Collections From Non-Federal Sources
Debit	407000	Anticipated Collections From Federal Sources
Debit	412000	Anticipated Indefinite Appropriations
Debit	421000	Anticipated Reimbursements
Debit	421500	Anticipated Expenditure Transfers from Trust Funds
Debit	431000	Anticipated Recoveries of Prior-Year Obligations
Credit	445000	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

	- 0	
Debit	445000	Unapportioned Authority
Credit	403400	Anticipated Adjustments to Contract Authority
Credit	404400	Anticipated Reductions to Borrowing Authority
Credit	404700	Anticipated Transfers to the General Fund of the U.S. Government -
		Current-Year Authority

Proprietary Entry

None

F119 To record the amount of appropriation (derived from the General Fund of the U.S. Government) or offsetting collections previously sequestered in the unexpired phase but unavailable for obligation in the subsequent fiscal year that must be made available for cancellation.

Budgetary Entry

Debit Credit	438500 435000	Temporary Sequester Returned for Cancellation Canceled Authority
Proprietar	y Entry	
Debit	310600	Unexpended Appropriations - Adjustments
Debit	591900	Revenue and Other Financing Sources - Cancellations
Credit	101000	Fund Balance With Treasury

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

F120 To record the cancellation of expired authority and withdraw funds.

> Use only at the end of the 5th year after the authority expires. **Comment:**

Budgetary Entry

465000 Allotments - Expired Authority Debit Credit 435000 Canceled Authority

Proprietary Entry

Debit 310600 Unexpended Appropriations - Adjustments

Debit 591900 Revenue and Other Financing Sources - Cancellations

Credit 101000 Fund Balance With Treasury

F121 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.

Comment: Use USSGL account 465000 if the authority is expired.

USSGL implementation guidance; Cancellations - Available Trust or Special Funds **Reference:**

With Invested Relationships

Budgetary Entry

Debit	445000	Unapportioned Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	465000	Allotments - Expired Authority
Credit	435600	Cancellation of Appropriation From Invested Balances
Proprietary Entry		
Debit	576500	Non-Expenditure Financing Sources - Transfers-Out - Other

Fund Balance With Treasury

To record the cancellation of authority not previously expired and to withdraw funds.

Comment: Authority canceled early by administrative action.

101000

Budgetary Entry

Credit

Debit	445000	Unapportioned Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	435100	Partial or Early Cancellation of Authority

Proprietary Entry

Debit	310600	Unexpended Appropriations - Adjustments
Debit	591900	Revenue and Other Financing Sources - Cancellations
Credit	101000	Fund Balance With Treasury

U.S. Standard General Ledger Account Transactions

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 465000 if the authority is expired. Also post USSGL TC-A519

if receivable account USSGL 412600 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	445000	Unapportioned Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	465000	Allotments - Expired Authority
Credit	435700	Cancellation of Appropriated Amounts Receivable From Invested
		T

Trust or Special Funds

Proprietary Entry

None

F124 To record the closing of General Fund Receipt Accounts associated with fund balance at year-end.

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 298000 Custodial Liability

Debit 298500 Liability for Non-Entity Assets Not Reported on the Statement of

Custodial Activity

Credit 101000 Fund Balance With Treasury

F125 To record the closing of General Fund Receipt Accounts associated with USSGL account 750000

at year-end.

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 298500 Liability for Non-Entity Assets Not Reported on the Statement of

Custodial Activity

Credit 750000 Distribution of Income - Dividend

U.S. Standard General Ledger Account Transactions

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.

Reference: USSGL implementation guidance; Authority Temporarily Precluded From

Obligation

Budgetary Entry

Debit 439500 Authority Unavailable for Obligation Pursuant to Public Law -

Temporary - Current-Year Authority

Credit 445000 Unapportioned Authority

Proprietary Entry

None

F127 To record a decrease against the indefinite prior year appropriation derived from General Fund of the U.S. Government when a warrant is received.

Comment: Do not process this transaction unless indefinite authority needs further adjusting.

Reverse entry for increase.

Budgetary Entry

Debit	445000	Unapportioned Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	411910	Indefinite Appropriation - Upward Adjustments
Proprietar	y Entry	
Debit	310100	Unexpended Appropriations - Appropriations Received
Debit	310600	Unexpended Appropriations - Adjustments
Deon	310000	Onexpended Appropriations - Adjustments

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 445000 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 497100 Downward Adjustments of Prior-Year Unpaid Delivered Orders -

Obligations, Recoveries

Credit 445000 Unapportioned Authority
Credit 465000 Allotments - Expired Authority

Proprietary Entry

Debit 211000 Accounts Payable

Credit 610000 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 680000 Future Funded Expenses

Credit 296000 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 439700 Appropriations (special or trust), Borrowing Authority and Contract

Authority Temporarily Precluded From Obligation - Current-Year

Balances

Debit 439730 Appropriations Temporarily Precluded From Obligation

Credit 415700 Authority Made Available From Appropriations (special or trust).

Borrowing Authority and Contract Authority Previously Precluded

From Obligation

Credit 415730 Authority Made Available From Appropriations Previously

Precluded From Obligation

Proprietary Entry

U.S. Standard General Ledger Account Transactions

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 439800 Offsetting Collections Temporarily Precluded From Obligation
Credit 415800 Authority Made Available From Offsetting Collection Balances

Previously Precluded From Obligation

Proprietary Entry

None

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 465000 Allotments - Expired Authority

Credit 425100 Reimbursements Earned - Receivable

Proprietary Entry

Debit 520000 Revenue From Services Provided

Debit 590000 Other Revenue

Credit 131000 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 465000 Allotments - Expired Authority

Credit 435500 Cancellation of Appropriation From Unavailable Receipts

Proprietary Entry

Debit 574500 Appropriated Dedicated Collections Transferred Out

Credit 101000 Fund Balance With Treasury

U.S. Standard General Ledger Account Transactions

F147 To reclassify the portion of unobligated available balances to unobligated unavailable in a no-year Treasury account where the amount is no longer available for obligation since the purposes for which the appropriation was enacted has been carried out.

Comment: This USSGL account remains open at year end. See Office of Management and

Budget Circular No. A-11 for additional guidance.

Budgetary Entry

Debit 445000 Unapportioned Authority
Debit 451000 Apportionments

Debit 461000 Allotments - Realized Resources

Debit 462000 Unobligated Funds Exempt From Apportionment

Credit 436000 Appropriation Purpose Fulfilled - Balance Not Available

Proprietary Entry

None

F148 To record the reduction of an appropriation with offsetting collections. This transaction is accomplished with a negative appropriation warrant request submitted to Treasury.

Comment: This TC must occur before year end. Also, reverse TC B134 for the direct

appropriations used.

Reference: USSGL implementation guidance; Appropriation Reduced by Offsetting Collections

or Offsetting Receipts

Budgetary Entry

Debit 424000 Appropriations Reduced by Offsetting Collections or Receipts -

Collected

Credit 411900 Other Appropriations Realized

Proprietary Entry

Debit 310100 Unexpended Appropriations - Appropriations Received

Credit 101000 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"

Budgetary Entry

None

Memorandum Entry

Debit 809200 Offset for Partial or Early Cancellation of Authority

Credit 809100 Partial or Early Cancellation of Authority

F302 To record the consolidation of actual net-funded resources and reductions for withdrawn funds.

ie componiumio	in or decided from reducing the reducing for withdrawn rands.
Entry	
412900	Amounts Appropriated From Specific Invested TAFS - Transfers-Out
413000	Appropriation to Liquidate Contract Authority Withdrawn
414200	Actual Repayment of Borrowing Authority Converted to Cash
	Modification Adjustment Transfer of Borrowing Authority Converted
	to Cash
414600	Actual Repayments of Debt, Current-Year Authority
414700	Actual Repayments of Debt, Prior-Year Balances
415100	Actual Capital Transfers to the General Fund of the U.S. Government,
	Current-Year Authority
415200	Actual Capital Transfers to the General Fund of the U.S. Government,
	Prior-Year Balances
415900	Repayment of Repayable Advances - Current-Year Authority
415901	Repayment of Repayable Advances - Prior-Year Balances
419700	Balance Transfers-Out - Expired to Expired
420100	Total Actual Resources - Collected
420800	Adjustment to Total Resources - Disposition of Canceled Payables
435400	Appropriation Withdrawn
435500	Cancellation of Appropriation From Unavailable Receipts
435600	Cancellation of Appropriation From Invested Balances
437000	Offset to Appropriation Realized for Redemption of Treasury
	Securities
438700	Temporary Reduction of Appropriation From Unavailable Receipts,
	New Budget Authority
438800	Temporary Reduction of Appropriation From Unavailable Receipts,
	Prior-Year Balances
	Reappropriations - Transfers-Out
	Adjustments to Indefinite Appropriations
	Permanent Reduction - New Budget Authority
	Permanent Reduction - Prior-Year Balances
	Debt Liquidation Appropriations
	Liquidation of Deficiency - Appropriations
411300	Appropriated Receipts Derived From Unavailable Trust or Special
411400	Fund Receipts
411400	Appropriated Receipts Derived From Available Trust or Special
411500	Fund Receipts
	Loan Subsidy Appropriation
	Debt Forgiveness Appropriation
	Debt Forgiveness - Cancellation of Debt Adjustment
	Loan Administrative Expense Appropriation
	Reestimated Loan Subsidy Appropriation
	Other Appropriations Realized
	Indefinite Appropriation - Upward Adjustments
	Loan Modification Adjustment Transfer Appropriation Amounts Appropriated From Specific Invested TAFS - Transfers-In
	11 1 1
	Appropriation to Liquidate Contract Authority
	Resources Realized From Borrowing Authority
	Reappropriations - Transfers-In
416/00	Allocations of Realized Authority - Transferred From Invested
417000	Balances Transfers Current Veer Authority
	Transfers - Current-Year Authority Non-Allocation Transfers of Invested Balances - Transferred
71/300	ron-Anocation Transiers of invested Datances - Transferred
	412900 413000 414200 414201 414201 414600 414700 415100 415200 415901 415901 419700 420100 420800 435400 435500 437000 438700

U.S. Standard General Ledger

Account Transactions

Credit	417500	Allocation Transfers of Current-Year Authority for Non-Invested
		Accounts
Credit	417600	Allocation Transfers of Prior-Year Balances
Credit	419000	Transfers - Prior-Year Balances
Credit	419100	Balance Transfers - Extension of Availability Other Than
		Reappropriations
Credit	419200	Balance Transfers - Unexpired to Expired
Credit	419300	Balance Transfers - Unobligated Balances - Legislative Change of
		Purpose
Credit	419500	Transfer of Obligated Balances
Credit	419600	Balance Transfers-In - Expired to Expired
Credit	420100	Total Actual Resources - Collected
Credit	421200	Liquidation of Deficiency - Offsetting Collections
Credit	425200	Reimbursements Earned - Collected From Federal/Non-Federal
		Exception Sources
Credit	425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid
Credit	425400	Reimbursements Earned - Collected From Non-Federal Sources
Credit	425500	Expenditure Transfers from Trust Funds - Collected
Credit	426000	Actual Collections of Governmental-Type Fees
Credit	426100	Actual Collections of Business-Type Fees
Credit	426200	Actual Collections of Loan Principal
Credit	426300	Actual Collections of Loan Interest
Credit	426400	Actual Collections of Rent
Credit	426500	Actual Collections From Sale of Foreclosed Property
Credit	426600	Other Actual Business-Type Collections From Non-Federal Sources
Credit	426700	Other Actual Governmental-Type Collections From Non-Federal
		Sources
Credit	427100	Actual Program Fund Subsidy Collected
Credit	427300	Interest Collected From Treasury
Credit	427500	Actual Collections From Liquidating Fund
Credit	427600	Actual Collections From Financing Fund
Credit	427700	Other Actual Collections - Federal/Non-Federal Exception Sources
Credit	429000	Amortization of Investments in U.S. Treasury Zero Coupon Bonds
		, <u>r</u>

Proprietary Entry

None

F304 To record the closing of fiscal-year contract authority.

Rud	getary	Entry
Duu	ectai v	Linu v

Debit	413200	Substitution of Contract Authority
Debit	413300	Decreases to Indefinite Contract Authority
Debit	413400	Indefinite Contract Authority Withdrawn
Debit	413415	Adjustment for Definite Contract Authority - Prior-Year
Debit	413500	Contract Authority Liquidated
Debit	413900	Contract Authority Carried Forward
Debit	439200	Permanent Reduction - New Budget Authority
Debit	439300	Permanent Reduction - Prior-Year Balances
Credit	413100	Current-Year Indefinite Contract Authority
Credit	413120	Current-Year Definite Contract Authority
Credit	413900	Contract Authority Carried Forward

Proprietary Entry

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 415300 Transfers of Contract Authority - Non-Allocation

Credit 415400 Appropriation to Liquidate Contract Authority - Non-Allocation -

Transferred

Proprietary Entry

None

F306 To record the closing of fiscal-year borrowing authority.

Budgetary Entry

Debit	414000	Substitution of Borrowing Authority
Debit	414300	Current-Year Decreases to Indefinite Borrowing Authority
Debit	414400	Borrowing Authority Withdrawn
Debit	414500	Borrowing Authority Converted to Cash
Debit	414900	Borrowing Authority Carried Forward
Debit	439200	Permanent Reduction - New Budget Authority
Debit	439300	Permanent Reduction - Prior-Year Balances
Credit	414100	Current-Year Indefinite Borrowing Authority
Credit	414120	Current-Year Definite Borrowing Authority
Credit	414900	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	442000	Unapportioned Authority - Pending Rescission
Debit	443000	Unapportioned Authority - OMB Deferral
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	470000	Commitments - Programs Subject to Apportionment
Credit	445000	Unapportioned Authority

Proprietary Entry

None

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	472000	Commitments - Programs Exempt From Apportionment
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

F312 To record the closing of unobligated balances to expiring authority.

Budgetary 1	Budgetary Entry			
Debit	442000	Unapportioned Authority - Pending Rescission		
Debit	443000	Unapportioned Authority - OMB Deferral		
Debit	445000	Unapportioned Authority		
Debit	451000	Apportionments		
Debit	461000	Allotments - Realized Resources		
Debit	462000	Unobligated Funds Exempt From Apportionment		
Debit	470000	Commitments - Programs Subject to Apportionment		
Debit	472000	Commitments - Programs Exempt From Apportionment		
Credit	465000	Allotments - Expired Authority		

Proprietary Entry

None

F314 To record the closing of paid delivered orders to total actual resources.

Budgetary Entry

Debit	490200	Delivered Orders - Obligations, Paid
Credit	420100	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-F318 for authority from offsetting collections.

Budgetary Entry

Debit	439700	Appropriations (special or trust), Borrowing Authority and Contract
		Authority Temporarily Precluded From Obligation - Current-Year
		Balances
Debit	439730	Appropriations Temporarily Precluded From Obligation
Credit	415700	Authority Made Available From Appropriations (special or trust),
		Borrowing Authority and Contract Authority Previously Precluded
		From Obligation
Credit	415730	Authority Made Available From Appropriations Previously
		Precluded From Obligation

Proprietary Entry

None

F317 To record closing of unobligated balances of appropriations derived from special or trust fund receipts as temporarily precluded from obligation.

Comment: For this situation, the appropriation was available for obligation in the previous fiscal year but is not part of an obligation limitation in the subsequent fiscal year.

Budgetary Entry

Debit	439701	Appropriations Temporarily Precluded From Obligation - Prior-Year
Credit	439700	Appropriations (special or trust), Borrowing Authority and Contract
		Authority Temporarily Precluded From Obligation - Current-Year
		Balances

Proprietary Entry

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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.

Budgetary Entry

Debit 439800 Offsetting Collections Temporarily Precluded From Obligation
Credit 415800 Authority Made Available From Offsetting Collection Balances

Previously Precluded From Obligation

Proprietary Entry

None

Part 1

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 498200 Upward Adjustments of Prior-Year Delivered Orders - Obligations,

Paid

Credit 490200 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 490200 Delivered Orders - Obligations, Paid

Credit 497200 Downward Adjustments of Prior-Year Paid Delivered Orders -

Obligations, Refunds Collected

Proprietary Entry

None

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 493100 Delivered Orders - Obligations Transferred, Unpaid

Debit 498100 Upward Adjustments of Prior-Year Delivered Orders - Obligations,

Unpaid

Credit 490100 Delivered Orders - Obligations, Unpaid

Proprietary Entry

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 490100 Delivered Orders - Obligations, Unpaid

Credit 493100 Delivered Orders - Obligations Transferred, Unpaid

Credit 497100 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.

Budgetary Entry

Debit 483200 Undelivered Orders - Obligations Transferred, Prepaid/Advanced
Debit 488200 Upward Adjustments of Prior-Year Undelivered Orders - Obligations,

Prepaid/Advanced

Credit 480200 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 480200 Undelivered Orders - Obligations, Prepaid/Advanced

Credit 483200 Undelivered Orders - Obligations Transferred, Prepaid/Advanced

Credit 487200 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 483100 Undelivered Orders - Obligations Transferred, Unpaid

Debit 488100 Upward Adjustments of Prior-Year Undelivered Orders - Obligations,

Unpaid

Credit 480100 Undelivered Orders - Obligations, Unpaid

Proprietary Entry

U.S. Standard General Ledger Account Transactions

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

Duugetai y	Entry	
Debit	480100	Undelivered Orders - Obligations, Unpaid
Credit	483100	Undelivered Orders - Obligations Transferred, Unpaid
Credit	487100	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	432000	Adjustments for Changes in Prior-Year Allocations of Budgetary
		Resources
Debit	439700	Appropriations (special or trust), Borrowing Authority and Contract
		Authority Temporarily Precluded From Obligation - Current-Year
		Balances
Debit	445000	Unapportioned Authority
Credit	432000	Adjustments for Changes in Prior-Year Allocations of Budgetary
		Resources
Credit	439700	Appropriations (special or trust), Borrowing Authority and Contract
		Authority Temporarily Precluded From Obligation - Current-Year
		Balances
Credit	445000	Unapportioned Authority

Proprietary Entry

F336 To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.

Budgetary Entry

Proprieta	ary Entry	
Debit	331000	Cumulative Results of Operations
Debit	510000	Revenue From Goods Sold
Debit	520000	Revenue From Services Provided
Debit	531000	Interest Revenue - Other
Debit	531100	Interest Revenue - Investments
Debit	531200	Interest Revenue - Loans Receivable/Uninvested Funds
Debit	531300	Interest Revenue - Subsidy Amortization
Debit	531400	Dividend Income Accounted for Under the Provisions of the Federal
		Credit Reform Act
Debit	532000	Penalties and Fines Revenue
Debit	532500	Administrative Fees Revenue
Debit	540000	Funded Benefit Program Revenue
Debit	540500	Unfunded FECA Benefit Revenue
Debit	550000	Insurance and Guarantee Premium Revenue
Debit	560000	Donated Revenue - Financial Resources
Debit	561000	Donated Revenue - Non-Financial Resources
Debit	564000	Forfeiture Revenue - Cash and Cash Equivalents
Debit	565000	Forfeiture Revenue - Forfeitures of Property
Debit	570000	Expended Appropriations - Used - Accrued
Debit	570010	Expended Appropriations - Disbursed
Debit	570500	Expended Appropriations - Prior-Period Adjustments Due to
		Corrections of Errors - Years Preceding the Prior-Year
Debit	570800	Expended Appropriations - Prior-Period Adjustments Due to
		Corrections of Errors
Debit	570900	Expended Appropriations - Prior-Period Adjustments Due to Changes
		in Accounting Principles
Debit	572000	Financing Sources Transferred In Without Reimbursement
Debit	574000	Appropriated Dedicated Collections Transferred In
Debit	575000	Expenditure Financing Sources - Transfers-In
Debit	575500	Non-Expenditure Financing Sources - Transfers-In - Other
Debit	575600	Non-Expenditure Financing Sources - Transfers-In - Capital Transfers
Debit	577500	Non-Budgetary Financing Sources Transferred In
Debit	578000	Imputed Financing Sources
Debit	579000	Other Financing Sources
Debit	579100	Adjustment to Financing Sources - Credit Reform
Debit	579500	Seigniorage
Debit	580000	Tax Revenue Collected - Not Otherwise Classified
Debit	580100	Tax Revenue Collected - Individual
Debit	580200	Tax Revenue Collected - Corporate
Debit	580300	Tax Revenue Collected - Unemployment
Debit	580400	Tax Revenue Collected - Excise
Debit	580500	Tax Revenue Collected - Estate and Gift
Debit	580600	Tax Revenue Collected - Customs
Debit	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified
Debit	582100	Tax Revenue Accrual Adjustment - Individual
Debit	582200	Tax Revenue Accrual Adjustment - Corporate
Debit	582300	Tax Revenue Accrual Adjustment - Unemployment
Debit	582400	Tax Revenue Accrual Adjustment - Excise

U.S. Standard General Ledger Account Transactions

Account Transactions		
Debit	582500	Tax Revenue Accrual Adjustment - Estate and Gift
Debit	582600	Tax Revenue Accrual Adjustment - Customs
Debit	590000	Other Revenue
Debit	592100	Valuation Change in Investments - Exchange Stabilization Fund (ESF)
Debit	592200	Valuation Change in Investments for Federal Government Sponsored
		Enterprise
Debit	592300	Valuation Change in Investments - Beneficial Interest in Trust
Debit	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in
		Net Position
Debit	599700	Financing Sources Transferred In From Custodial Statement
		Collections
Debit	619000	Contra Bad Debt Expense - Incurred for Others
Debit	619900	Adjustment to Subsidy Expense
Debit	660000	Applied Overhead
Debit	661000	Cost Capitalization Offset
Debit	679500	Contra Expense-Non-Fiduciary Deposit Fund Intra-governmental
		Administrative Fees
Debit	680000	Future Funded Expenses
Credit	331000	Cumulative Results of Operations
Credit	510900	Contra Revenue for Goods Sold
Credit	520900	Contra Revenue for Services Provided
Credit	531500	Contra Revenue for Dividend Income Accounted for Under the
		Provisions of the Federal Credit Reform Act
Credit	531700	Contra Revenue for Interest Revenue - Loans Receivable
Credit	531800	Contra Revenue for Interest Revenue - Investments
Credit	531900	Contra Revenue for Interest Revenue - Other
Credit	532400	Contra Revenue for Penalties and Fines
Credit	532900	Contra Revenue for Administrative Fees
Credit	540600	Contra Revenue for Unfunded FECA Benefit Revenue
Credit	540900	Contra Revenue for Funded Benefit Program Revenue
Credit	550900	Contra Revenue for Insurance and Guarantee Premium Revenue
Credit	560900	Contra Revenue for Donations - Financial Resources
Credit	561900	Contra Donated Revenue - Nonfinancial Resources
Credit	564900	Contra Forfeiture Revenue - Cash and Cash Equivalents
Credit	565900	Contra Forfeiture Revenue - Forfeitures of Property
Credit	570500	Expended Appropriations - Prior-Period Adjustments Due to
Credit	570900	Corrections of Errors - Years Preceding the Prior-Year
Credit	570800	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors
Credit	570900	Expended Appropriations - Prior-Period Adjustments Due to
Credit	370900	Changes in Accounting Principles
Credit	573000	Financing Sources Transferred Out Without Reimbursement
Credit	574500	Appropriated Dedicated Collections Transferred Out
Credit	576000	Expenditure Financing Sources - Transfers-Out
Credit	576500	Non-Expenditure Financing Sources - Transfers-Out - Other
Credit	576600	Non-Expenditure Financing Sources - Transfers-Out - Capital
Credit	370000	Transfers
Credit	577600	Non-Budgetary Financing Sources Transferred Out
Credit	579200	Financing Sources To Be Transferred Out - Contingent Liability
Credit	583000	Contra Revenue for Taxes - Not Otherwise Classified
Credit	583100	Contra Revenue for Taxes - Individual
Credit	583200	Contra Revenue for Taxes - Corporate
Credit	583300	Contra Revenue for Taxes - Unemployment
Credit	583400	Contra Revenue for Taxes - Excise
Credit	583500	Contra Revenue for Taxes - Estate and Gift
	232203	

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Account Transactions

Credit	583600	Contra Revenue for Taxes - Customs
Credit	589000	Tax Revenue Refunds - Not Otherwise Classified
Credit	589100	Tax Revenue Refunds - Individual
Credit	589200	Tax Revenue Refunds - Corporate
Credit	589300	Tax Revenue Refunds - Unemployment
Credit	589400	Tax Revenue Refunds - Excise
Credit	589500	Tax Revenue Refunds - Estate and Gift
Credit	589600	Tax Revenue Refunds - Customs
Credit	590900	Contra Revenue for Other Revenue
Credit	591900	Revenue and Other Financing Sources - Cancellations
Credit	599000	Collections for Others - Statement of Custodial Activity
Credit	599100	Accrued Collections for Others - Statement of Custodial Activity
Credit	599300	Offset to Non-Entity Collections - Statement of Changes in Net
		Position
Credit	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in
		Net Position
Credit	599800	Custodial Collections Transferred Out to a Treasury Account
		Symbol Other Than the General Fund of the U.S. Government
Credit	610000	Operating Expenses/Program Costs
Credit	615000	Expensed Asset
Credit	631000	Interest Expenses on Borrowing From the Bureau of the Fiscal
		Service and/or the Federal Financing Bank
Credit	632000	Interest Expenses on Securities
Credit	633000	Other Interest Expenses
Credit	634000	Interest Expense Accrued on the Liability for Loan Guarantees
Credit	640000	Benefit Expense
Credit	650000	Cost of Goods Sold
Credit	671000	Depreciation, Amortization, and Depletion
Credit	672000	Bad Debt Expense
Credit	673000	Imputed Costs
Credit	679000	Other Expenses Not Requiring Budgetary Resources
Credit	680000	Future Funded Expenses
Credit	685000	Employer Contributions to Employee Benefit Programs Not
		Requiring Current-Year Budget Authority (Unobligated)
Credit	690000	Non-Production Costs

F338 To record the closing of gains and miscellaneous items into cumulative results of operations.

Budgetary Entry

Prop	rietary	Entry

Debit	711000	Gains on Disposition of Assets - Other
Debit	711100	Gains on Disposition of Investments
Debit	711200	Gains on Disposition of Borrowings
Debit	717100	Gains on Changes in Long-Term Assumptions - From Experience
Debit	718000	Unrealized Gains
Debit	719000	Other Gains
Debit	727100	Gains on Changes in Long-Term Assumptions
Debit	730000	Extraordinary Items
Debit	740000	Prior-Period Adjustments Due to Corrections of Errors
Debit	740100	Prior-Period Adjustments Due to Changes in Accounting Principles
Debit	740500	Prior-Period Adjustments Due to Corrections of Errors -Years
		Preceding the Prior-Year
Debit	760000	Changes in Actuarial Liability
Credit	331000	Cumulative Results of Operations

U.S. Standard General Ledger Account Transactions

F340 To record the closing of losses and miscellaneous items into cumulative results of operations.

Budgetary Entry

None

Proprietary Entry				
Debit	331000	Cumulative Results of Operations		
Credit	717200	Losses on Changes in Long-Term Assumptions - From Experience		
Credit	721000	Losses on Disposition of Assets - Other		
Credit	721100	Losses on Disposition of Investments		
Credit	721200	Losses on Disposition of Borrowings		
Credit	727200	Losses on Changes in Long-Term Assumptions		
Credit	728000	Unrealized Losses		
Credit	729000	Other Losses		
Credit	729200	Other Losses From Impairment of Assets		
Credit	730000	Extraordinary Items		
Credit	740000	Prior-Period Adjustments Due to Corrections of Errors		
Credit	740100	Prior-Period Adjustments Due to Changes in Accounting Principles		
Credit	740500	Prior-Period Adjustments Due to Corrections of Errors -Years		
		Preceding the Prior-Year		
Credit	750000	Distribution of Income - Dividend		
Credit	760000	Changes in Actuarial Liability		

F342 To record closing of fiscal-year activity to unexpended appropriations.

Budgetary Entry

Proprietary Entry				
Debit	310000	Unexpended Appropriations - Cumulative		
Debit	310100	Unexpended Appropriations - Appropriations Received		
Debit	310200	Unexpended Appropriations - Transfers-In		
Debit	310500	Unexpended Appropriations - Prior-Period Adjustments Due to		
		Corrections of Errors - Years Preceding the Prior-Year		
Debit	310800	Unexpended Appropriations - Prior-Period Adjustments Due to		
		Corrections of Errors		
Debit	310900	Unexpended Appropriations - Prior-Period Adjustments Due to		
		Changes in Accounting Principles		
Credit	310000	Unexpended Appropriations - Cumulative		
Credit	310300	Unexpended Appropriations - Transfers-Out		
Credit	310500	Unexpended Appropriations - Prior-Period Adjustments Due to		
		Corrections of Errors - Years Preceding the Prior-Year		
Credit	310600	Unexpended Appropriations - Adjustments		
Credit	310700	Unexpended Appropriations - Used - Accrued		
Credit	310710	Unexpended Appropriations - Used - Disbursed		
Credit	310800	Unexpended Appropriations - Prior-Period Adjustments Due to		
		Corrections of Errors		
Credit	310900	Unexpended Appropriations - Prior-Period Adjustments Due to		
		Changes in Accounting Principles		

Part 1

SUPPLEMENT Section III

U.S. Standard General Ledger Account Transactions

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.

Budgetary Entry

None

Memorandum Entry

Debit 804000 Guaranteed Loan Level - Used Authority

Credit 801000 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.

Budgetary Entry

None

Memorandum Entry

Debit 802000 Guaranteed Loan Level - Apportioned

Credit 804500 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.

Budgetary Entry

None

Memorandum Entry

Debit 805300 Guaranteed Loan New Disbursements by Lender

Credit 807000 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.

Budgetary Entry

None

Memorandum Entry

Debit 807000 Guaranteed Loan Cumulative Disbursements by Lenders
Credit 806500 Guaranteed Loan Collections, Defaults, and Adjustments

F352 To record the closing of all unused guaranteed loan authority no longer available for use.

Budgetary Entry

None

Memorandum Entry

Debit 804500 Guaranteed Loan Level - Unused Authority

Credit 801000 Guaranteed Loan Level

U.S. Standard General Ledger Account Transactions

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

Duagetary	Liiti j	
Debit	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year
		Balances
Debit	439730	Appropriations Temporarily Precluded From Obligation
Credit	415700	Authority Made Available From Appropriations (special or trust),
		Borrowing Authority and Contract Authority Previously Precluded
		From Obligation
Credit	415730	Authority Made Available From Appropriations 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 439800 Offsetting Collections Temporarily Precluded From Obligation
Credit 415800 Authority Made Available From Offsetting Collection Balances

Previously Precluded From Obligation

Proprietary Entry

U.S. Standard General Ledger Account Transactions

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 439900 Special and Trust Fund Refunds and Recoveries Temporarily

Unavailable - Receipts and Appropriations Temporarily Precluded

From Obligation

Credit 439700 Appropriations (special or trust), Borrowing Authority and Contract

Authority Temporarily Precluded From Obligation - Current-Year

Balances

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 439600 Special and Trust Fund Refunds and Recoveries Temporarily

Unavailable - Receipts Unavailable for Obligation Upon Collection

Credit 439400 Receipts Unavailable for Obligation Upon Collection

Proprietary Entry

None

F360 To reclassify a temporary reduction/cancellation at year-end.

Comment: Use the appropriate Authority Type Code attribute (e.g., P, S, B, C, D) and

Reduction Type Code attribute (e.g., ATB, SEQ, OTR) when recording temporary reductions. Record a debit to USSGL 412400 to reclassify a reduction/cancellation in an invested Treasury Appropriation Fund Symbol (TAFS). If the reduction is classified as a sequester amount, record USSGL TC A108 only if the Office of Management and Budget has determined that the amount becomes available for

obligation in the subsequent fiscal year.

Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry

Duugetur j		
Debit	412400	Amounts Appropriated From Specific Invested TAFS Reclassified -
		Payable - Temporary Reduction/Cancellation
Debit	438200	Temporary Reduction - New Budget Authority
Debit	438300	Temporary Reduction - Prior-Year Balances
Credit	438400	Temporary Reduction/Cancellation Returned by Appropriation

Proprietary Entry

U.S. Standard General Ledger Account Transactions

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 438200 Temporary Reduction - New Budget Authority
Debit 438300 Temporary Reduction - Prior-Year Balances

Credit 416800 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 416800 Allocations of Realized Authority Reclassified - Authority To Be

Transferred From Invested Balances - Temporary Reduction

Credit 438400 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 Fiscal Service simultaneously posts USSGL TC-F368.

Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry

Debit 438200 Temporary Reduction - New Budget Authority
Debit 438300 Temporary Reduction - Prior-Year Balances

Credit 412300 Amounts Appropriated From Specific Invested TAFS Reclassified -

Receivable - Temporary Reduction

Proprietary Entry

U.S. Standard General Ledger Account Transactions

F368 To reclassify a reduction recorded in a 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 412400 Amounts Appropriated From Specific Invested TAFS Reclassified -

Payable - Temporary Reduction/Cancellation

Credit 438400 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 412100 if previously recorded as a debit in conjunction

with USSGL TC-A519. Record USSGL account 438400 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 435700 Cancellation of Appropriated Amounts Receivable From Invested

Trust or Special Funds

Credit 412100 Amounts Appropriated From Specific Invested TAFS Reclassified -

Receivable - Cancellation

Credit 438400 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

Budgetary Entry

None

Memorandum Entry

Debit 880100 Offset for Purchases of Assets
Credit 880200 Purchases of Property, Plant, and Equipment
Credit 880300 Purchases of Inventory and Related Property

Credit 880400 Purchases of Assets - Other

U.S. Standard General Ledger Account Transactions

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 419900 Transfer of Expired Expenditure Transfers - Receivable Credit 422500 Expenditure Transfers From Trust Funds - Receivable

Proprietary Entry

None

F374 To record the closing of USSGL account 408100 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 408100 Amounts Appropriated From a Specific Treasury-Managed Trust Fund

TAFS - Receivable - Transferred

Credit 412600 Amounts Appropriated From Specific Invested TAFS - Receivable

Proprietary Entry

None

F376 To record the closing of USSGL account 408200 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 408200 Allocations of Realized Authority - To Be Transferred From Invested

Balances - Transferred

Credit 416600 Allocations of Realized Authority - To Be Transferred From

Invested Balances

Proprietary Entry

None

F378 To record the closing of USSGL account 408300 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 408300 Transfers - Current-Year Authority - Receivable - Transferred
Credit 417100 Non-Allocation Transfers of Invested Balances - Receivable

Proprietary Entry

SUPPLEMENT Section III

U.S. Standard General Ledger Account Transactions

F380 To record the closing of USSGL account 423000 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 423000 Unfilled Customer Orders Without Advance - Transferred

Credit 422100 Unfilled Customer Orders Without Advance

Proprietary Entry

None

F382 To record the closing of USSGL account 423100 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 423100 Unfilled Customer Orders With Advance - Transferred

Credit 422200 Unfilled Customer Orders With Advance

Proprietary Entry

None

F384 To record the closing of USSGL account 423200 back to the original budgetary resource

receivable.

Comment: Reverse this transaction for receiving agency.

Reference: USSGL implementation guidance; Transfer of USSGL Account 422500

Budgetary Entry

Debit 423200 Appropriation Trust Fund Expenditure Transfers - Receivable -

Transferred

Credit 422500 Expenditure Transfers From Trust Funds - Receivable

Proprietary Entry

None

F386 To record the closing of USSGL account 423300 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 423300 Reimbursements Earned - Receivable - Transferred

Credit 425100 Reimbursements Earned - Receivable

Proprietary Entry

SUPPLEMENT Section III

U.S. Standard General Ledger Account Transactions

F388 To record the closing of USSGL account 423400 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 423400 Other Federal Receivables - Transferred

Credit 428700 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 435100 Partial or Early Cancellation of Authority
Credit 420100 Total Actual Resources - Collected

Proprietary Entry

None

F391 To close temporary sequester returned for cancellation.

Budgetary Entry

Debit 438400 Temporary Reduction/Cancellation Returned by Appropriation

Credit 438500 Temporary Sequester Returned for Cancellation

Proprietary Entry

None

F392 To record the closing of appropriations to liquidate contract authority - allocation account in the allocation Treasury Appropriation Fund Symbol.

Budgetary Entry

Debit 415500 Appropriation to Liquidate Contract Authority - Allocation -

Transferred

Credit 413700 Transfers of Contract Authority - Allocation

Proprietary Entry

None

F393 To record the closing of appropriations to liquidate contract authority - allocation account in the parent Treasury Appropriation Fund Symbol.

Budgetary Entry

Debit 413700 Transfers of Contract Authority - Allocation

Credit 415500 Appropriation to Liquidate Contract Authority - Allocation -

Transferred

Proprietary Entry

SUPPLEMENT Section III

U.S. Standard General Ledger Account Transactions

F396 To close Obligation Limitation - Temporary - Prior-Year and Current-Year Budget Authority.

Budgetary Entry

Debit 439504 Obligation Limitation - Temporary - Prior-Year and Current-Year

Budget Authority

Credit 439500 Authority Unavailable for Obligation Pursuant to Public Law -

Temporary - Current-Year Authority

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.

Budgetary Entry

None

Memorandum Entry

Debit 801000 Guaranteed Loan Level

Credit 801500 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.

Budgetary Entry

None

Memorandum Entry

Debit 801500 Guaranteed Loan Level - Unapportioned Credit 802000 Guaranteed Loan Level - Apportioned

G106 To record the binding contracts entered into by private lenders.

Comment: Applicable to activity for guaranteed loans.

Budgetary Entry

None

Memorandum Entry

Debit 802000 Guaranteed Loan Level - Apportioned Credit 804000 Guaranteed Loan Level - Used Authority

G108 To record the disbursement of a loan.

Comment: Applicable to activity for guaranteed loans.

Budgetary Entry

None

Memorandum Entry

Debit 805000 Guaranteed Loan Principal Outstanding

Credit 805300 Guaranteed Loan New Disbursements by Lender

SUPPLEMENT Section III

U.S. Standard General Ledger Account Transactions

G110 To record principal reduction due to repayment, default, or adjustment.

Comment: Applicable to activity for guaranteed loans.

Budgetary Entry

None

Memorandum Entry

Debit 806500 Guaranteed Loan Collections, Defaults, and Adjustments

Credit 805000 Guaranteed Loan Principal Outstanding

G120 To record activity for current-year purchases of property, plant, and equipment.

Comment: USSGL transactions that reference this transaction: USSGL TCs B402, B404, B406,

B430, B438, B604, C132, C134, C136, C138, C414, D132, D134, D514, and G124.

Reference: USSGL implementation guidance; Memorandum Accounts for Current-Year Asset

Activity - Purchases

Budgetary Entry

None

Memorandum Entry

Debit 880200 Purchases of Property, Plant, and Equipment

Credit 880100 Offset for Purchases of Assets

G122 To record activity for current-year purchases of inventory and related property.

Comment: USSGL transactions that reference this transaction: USSGL TCs B402, B404, B406,

B430, B438, B604, C132, C134, C136, C138, C414, D132, D134, D514, and G124.

Budgetary Entry

None

Memorandum Entry

Debit 880300 Purchases of Inventory and Related Property

Credit 880100 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.)

Comment: USSGL transactions that reference this transaction: USSGL TCs B152, B402, B404,

B406, B438, B604, C132, C134, C136, C138, C414, D132, D134, and D514.

Budgetary Entry

None

Memorandum Entry

Debit 880400 Purchases of Assets - Other
Credit 880100 Offset for Purchases of Assets

U.S. Standard General Ledger Account Transactions

H100 - H799 Other Specialized Transaction Entries - Other

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

Proprieta	ry Entry	
Debit	101000	Fund Balance With Treasury
Debit	113000	Funds Held Outside of Treasury - Budgetary
Debit	113500	Funds Held Outside of Treasury - Non-Budgetary
Debit	119000	Other Cash
Debit	119400	Exchange Stabilization Fund (ESF) Assets - Holdings of Special
		Drawing Rights (SDR)
Debit	119500	Other Monetary Assets
Debit	120000	Foreign Currency
Debit	131000	Accounts Receivable
Debit	132000	Funded Employment Benefit Contributions Receivable
Debit	134000	Interest Receivable - Not Otherwise Classified
Debit	134100	Interest Receivable - Loans
Debit	134200	Interest Receivable - Investments
Debit	134300	Interest Receivable - Taxes
Debit	135000	Loans Receivable
Debit	135100	Capitalized Loan Interest Receivable - Non-Credit Reform
Debit	136000	Penalties and Fines Receivable - Not Otherwise Classified
Debit	136100	Penalties and Fines Receivable - Loans
Debit	136300	Penalties and Fines Receivable - Taxes
Debit	137000	Administrative Fees Receivable - Not Otherwise Classified
Debit	137100	Administrative Fees Receivable - Loans
Debit	137300	Administrative Fees Receivable - Taxes
Debit	141000	Advances and Prepayments
Debit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Debit	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the
Deon	101200	Fiscal Service
Debit	161300	Amortization of Discount and Premium on U.S. Treasury Securities
		Issued by the Bureau of the Fiscal Service
Debit	161800	Market Adjustment - Investments
Debit	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities
Debit	162200	Premium on Securities Other Than the Bureau of the Fiscal Service
		Securities
Debit	162300	Amortization of Discount and Premium on Securities Other Than the
		Bureau of the Fiscal Service Securities
Debit	163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Debit	163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds
		Issued by the Bureau of the Fiscal Service
Debit	169000	Other Investments
Debit	171100	Land and Land Rights
Debit	171200	Improvements to Land

U.S. Standard General Ledger Account Transactions

	4=4000	
Debit	172000	Construction-in-Progress
Debit	173000	Buildings, Improvements, and Renovations
Debit	174000	Other Structures and Facilities
Debit	175000	Equipment
Debit	181000	Assets Under Capital Lease
Debit	182000	Leasehold Improvements
Debit	183000	Internal-Use Software
Debit	183200	Internal-Use Software in Development
Debit	184000	Other Natural Resources
Debit	189000	Other General Property, Plant, and Equipment
Debit	199000	Other Assets
Credit	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the
		Fiscal Service
Credit	162100	Discount on Securities Other Than the Bureau of the Fiscal Service
		Securities
Credit	163100	Discount on U.S. Treasury Zero Coupon Bonds Issued by the
		Bureau of the Fiscal Service
Credit	341000	Contributions to Fiduciary Net Assets
		•

U.S. Standard General Ledger Account Transactions

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

Proprietary	Entry	
Debit	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the
Debit	162100	Fiscal Service Discount on Securities Other Than the Bureau of the Fiscal Service Securities
Debit	163100	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service
Debit	342000	Withdrawals or Distributions of Fiduciary Net Assets
Credit	101000	Fund Balance With Treasury
Credit	113000	Funds Held Outside of Treasury - Budgetary
Credit	113500	Funds Held Outside of Treasury - Non-Budgetary
Credit	119000	Other Cash
Credit	119400	Exchange Stabilization Fund (ESF) Assets - Holdings of Special
		Drawing Rights (SDR)
Credit	119500	Other Monetary Assets
Credit	120000	Foreign Currency
Credit	131000	Accounts Receivable
Credit	132000	Funded Employment Benefit Contributions Receivable
Credit	134000	Interest Receivable - Not Otherwise Classified
Credit	134100	Interest Receivable - Loans
Credit	134200	Interest Receivable - Investments
Credit	134300	Interest Receivable - Taxes
Credit	135000	Loans Receivable
Credit	135100	Capitalized Loan Interest Receivable - Non-Credit Reform
Credit	136000	Penalties and Fines Receivable - Not Otherwise Classified
Credit	136100	Penalties and Fines Receivable - Loans
Credit	136300	Penalties and Fines Receivable - Taxes
Credit	137000	Administrative Fees Receivable - Not Otherwise Classified
Credit	137100	Administrative Fees Receivable - Loans
Credit	137300	Administrative Fees Receivable - Taxes
Credit	141000	Advances and Prepayments
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the
		Fiscal Service
Credit	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the
		Fiscal Service
Credit	161300	Amortization of Discount and Premium on U.S. Treasury Securities
		Issued by the Bureau of the Fiscal Service
Credit	161800	Market Adjustment - Investments
Credit	162000	Investments in Securities Other Than the Bureau of the Fiscal
		Service Securities
Credit	162200	Premium on Securities Other Than the Bureau of the Fiscal Service
		Securities
Credit	162300	Amortization of Discount and Premium on Securities Other Than
		the Bureau of the Fiscal Service Securities
Credit	163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the
		Bureau of the Fiscal Service

U.S. Standard General Ledger

Account Transactions

Credit	163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds
		Issued by the Bureau of the Fiscal Service
Credit	169000	Other Investments
Credit	171100	Land and Land Rights
Credit	171200	Improvements to Land
Credit	172000	Construction-in-Progress
Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	175000	Equipment
Credit	181000	Assets Under Capital Lease
Credit	182000	Leasehold Improvements
Credit	183000	Internal-Use Software
Credit	183200	Internal-Use Software in Development
Credit	184000	Other Natural Resources
Credit	189000	Other General Property, Plant, and Equipment
Credit	199000	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	340000	Fiduciary Net Assets
Credit	610000	Operating Expenses/Program Costs
Credit	631000	Interest Expenses on Borrowing From the Bureau of the Fiscal
		Service and/or the Federal Financing Bank
Credit	632000	Interest Expenses on Securities
Credit	633000	Other Interest Expenses
Credit	679000	Other Expenses Not Requiring Budgetary Resources
Credit	680000	Future Funded Expenses
Credit	685000	Employer Contributions to Employee Benefit Programs Not
		Requiring Current-Year Budget Authority (Unobligated)
Credit	690000	Non-Production Costs
Credit	721000	Losses on Disposition of Assets - Other
Credit	721100	Losses on Disposition of Investments
Credit	721200	Losses on Disposition of Borrowings
Credit	728000	Unrealized Losses
Credit	729000	Other Losses
Credit	729200	Other Losses From Impairment of Assets
Credit	730000	Extraordinary Items
Credit	740000	Prior-Period Adjustments Due to Corrections of Errors
Credit	740100	Prior-Period Adjustments Due to Changes in Accounting Principles
Credit	740500	Prior-Period Adjustments Due to Corrections of Errors - Years
		Preceding the Prior-Year

U.S. Standard General Ledger Account Transactions

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 31, "Accounting for Fiduciary Activities"

Budgetary Entry

Proprietary	Entry	
Debit	520000	Revenue From Services Provided
Debit	531000	Interest Revenue - Other
Debit	531100	Interest Revenue - Investments
Debit	531200	Interest Revenue - Loans Receivable/Uninvested Funds
Debit	532000	Penalties and Fines Revenue
Debit	532500	Administrative Fees Revenue
Debit	540000	Funded Benefit Program Revenue
Debit	550000	Insurance and Guarantee Premium Revenue
Debit	560000	Donated Revenue - Financial Resources
Debit	561000	Donated Revenue - Non-Financial Resources
Debit	590000	Other Revenue
Debit	711000	Gains on Disposition of Assets - Other
Debit	711100	Gains on Disposition of Investments
Debit	711200	Gains on Disposition of Borrowings
Debit	718000	Unrealized Gains
Debit	719000	Other Gains
Debit	730000	Extraordinary Items
Debit	740000	Prior-Period Adjustments Due to Corrections of Errors
Debit	740100	Prior-Period Adjustments Due to Changes in Accounting Principles
Debit	740500	Prior-Period Adjustments Due to Corrections of Errors -Years
		Preceding the Prior-Year
Credit	340000	Fiduciary Net Assets
Credit	520900	Contra Revenue for Services Provided
Credit	531700	Contra Revenue for Interest Revenue - Loans Receivable
Credit	531800	Contra Revenue for Interest Revenue - Investments
Credit	531900	Contra Revenue for Interest Revenue - Other
Credit	532400	Contra Revenue for Penalties and Fines
Credit	532900	Contra Revenue for Administrative Fees
Credit	540900	Contra Revenue for Funded Benefit Program Revenue
Credit	550900	Contra Revenue for Insurance and Guarantee Premium Revenue
Credit	560900	Contra Revenue for Donations - Financial Resources
Credit	561900	Contra Donated Revenue - Nonfinancial Resources
Credit	590900	Contra Revenue for Other Revenue

SUPPLEMENT Section III

U.S. Standard General Ledger Account Transactions

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 341000 Contributions to Fiduciary Net Assets

Credit 340000 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

Proprietary Entry

Debit 340000 Fiduciary Net Assets

Credit 342000 Withdrawals or Distributions of Fiduciary Net Assets

H400 To record warrant for Quota increase in the International Monetary Fund assets.

Budgetary Entry

Debit 411991 Other Appropriations Realized - International Monetary Fund -

Reserve Tranche

Debit 411992 Other Appropriations Realized - International Monetary Fund - Letter

of Credit

Credit 462090 Unobligated Funds Exempt From Apportionment - International

Monetary Fund

Proprietary Entry

Debit 101000 Fund Balance With Treasury

Credit 310100 Unexpended Appropriations - Appropriations Received

H402 To record the present value payment in the International Monetary Fund.

Budgetary Entry

Debit 461000 Allotments - Realized Resources
Credit 490200 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 729090 Losses on International Monetary Fund Assets

Credit 119306 International Monetary Fund - Receivable/Payable Currency

Valuation Adjustment

U.S. Standard General Ledger Account Transactions

H406 To record a Maintenance of Value Adjustment (increase), International Monetary Fund.

Budgetary Entry

Debit 411990 Other Appropriations Realized - International Monetary Fund
Credit 462090 Unobligated Funds Exempt From Apportionment - International

Monetary Fund

Proprietary Entry

Debit 101000 Fund Balance With Treasury

Credit 310100 Unexpended Appropriations - Appropriations Received

H410 To record an increase of the Letter of Credit for the International Monetary Fund.

Budgetary Entry

None

Proprietary Entry

Debit 119309 International Monetary Fund - Currency Holdings Credit 119305 International Monetary Fund - Letter of Credit

H412 To record a decrease to the Letter of Credit that is moved to FRBNY Number 1 account.

Budgetary Entry

None

Proprietary Entry

Debit 119305 International Monetary Fund - Letter of Credit
Debit 119333 International Monetary Fund - Reserve Position
Credit 101000 Fund Balance With Treasury
Credit 119309 International Monetary Fund - Currency Holdings

Budgetary Entry

Debit 462090 Unobligated Funds Exempt From Apportionment - International

H420 To record the transfer-out of unobligated unexpired authority for the International Monetary Fund.

Monetary Fund

Credit 417590 Allocation Transfers of Current-Year Authority for Non-Invested

Accounts - International Monetary Fund

Proprietary Entry

Debit 310300 Unexpended Appropriations - Transfers-Out

Credit 101000 Fund Balance With Treasury

H422 To record the transfer-in of unobligated unexpired authority for the International Monetary Fund.

Budgetary Entry

Debit 417590 Allocation Transfers of Current-Year Authority for Non-Invested

Accounts - International Monetary Fund

Credit 462090 Unobligated Funds Exempt From Apportionment - International

Monetary Fund

Proprietary Entry

Debit 101000 Fund Balance With Treasury

Credit 310200 Unexpended Appropriations - Transfers-In

U.S. Standard General Ledger Account Transactions

H424 To record a decrease for the maintenance of value adjustment and transfer the excess.

Budgetary Entry

Debit 462090 Unobligated Funds Exempt From Apportionment - International

Monetary Fund

Debit 462091 Unobligated Funds Exempt From Apportionment - International

Monetary Fund - New Arrangements to Borrow (NAB)

Credit 417690 Allocation Transfers of Prior-Year Balances - International

Monetary Fund

Proprietary Entry

Debit 310300 Unexpended Appropriations - Transfers-Out

Credit 101000 Fund Balance With Treasury

H426 To record the transfer-in of the excess funds due to the maintenance of value decrease adjustment.

Budgetary Entry

Debit 417690 Allocation Transfers of Prior-Year Balances - International Monetary

Fund

Credit 462090 Unobligated Funds Exempt From Apportionment - International

Monetary Fund

Proprietary Entry

Debit 101000 Fund Balance With Treasury

Credit 310200 Unexpended Appropriations - Transfers-In

H428 To record the return to the excess funds due to the maintenance of value decrease adjustment as a partial cancellation.

Budgetary Entry

Debit 462090 Unobligated Funds Exempt From Apportionment - International

Monetary Fund

Credit 435190 Partial Cancellation of Authority - International Monetary Fund

Proprietary Entry

Debit 310600 Unexpended Appropriations - Adjustments

Credit 101000 Fund Balance With Treasury

H430 To record payment vouchers.

Comment: Reverse this TC for amendments.

Budgetary Entry

None

Proprietary Entry

Debit 119305 International Monetary Fund - Letter of Credit

Credit 101000 Fund Balance With Treasury

H432 To record a decrease to the Reserve Position.

Comment: Reverse this TC for an increase.

Budgetary Entry

None

Proprietary Entry

Debit 119309 International Monetary Fund - Currency Holdings Credit 119333 International Monetary Fund - Reserve Position

SUPPLEMENT Section III

U.S. Standard General Ledger Account Transactions

H434 To record a decrease in Currency.

Comment: Reverse this TC for an increase.

Budgetary Entry

None

Proprietary Entry

Debit 119307 International Monetary Fund - Dollar Deposits With the IMF

Credit 119090 Other Cash - International Monetary Fund

H436 To record a decrease in the Quota due to CVA.

Budgetary Entry

None

Proprietary Entry

Debit 119306 International Monetary Fund - Receivable/Payable Currency Valuation

Adjustment

Credit 119309 International Monetary Fund - Currency Holdings

H438 To record a gain in the Quota.

Budgetary Entry

Debit 429590 Adjustments to the International Monetary Fund

Credit 462090 Unobligated Funds Exempt From Apportionment - International

Monetary Fund

Proprietary Entry

Debit 119309 International Monetary Fund - Currency Holdings Credit 719090 Gains on International Monetary Fund Assets

H440 To record a loss in the Quota.

Budgetary Entry

Debit 462090 Unobligated Funds Exempt From Apportionment - International

Monetary Fund

Credit 429590 Adjustments to the International Monetary Fund

Proprietary Entry

Debit 729090 Losses on International Monetary Fund Assets
Credit 119309 International Monetary Fund - Currency Holdings

H442 To record the issuance of a new loan to International Monetary Fund.

Budgetary Entry

None

Proprietary Entry

Debit 135090 Loans Receivable - International Monetary Fund

Credit 101000 Fund Balance With Treasury

SUPPLEMENT Section III

U.S. Standard General Ledger Account Transactions

H444 To record the repayment on the loan.

Comment: Debit USSGL account 135990 if the exchange rate is different from when the loan

was issued as the amount of cash received was lower than when the loan was issued. Credit USSGL account 135990 if the exchange rate is different from when the loan was issues as the amount of cash received was higher than when the loan was issued.

Budgetary Entry

None

Proprietary Entry

Debit 101000 Fund Balance With Treasury

Debit 135990 Allowance for Loss on Loans Receivable - International Monetary

Fund

Credit 135090 Loans Receivable - International Monetary Fund

H446 To record in the FX rate change for loans (decrease in allowance/gain.)

Budgetary Entry

Debit 429590 Adjustments to the International Monetary Fund

Credit 462090 Unobligated Funds Exempt From Apportionment - International

Monetary Fund

Proprietary Entry

Debit 135990 Allowance for Loss on Loans Receivable - International Monetary

Fund

Credit 719090 Gains on International Monetary Fund Assets

H448 To record warrant for FX rate change.

Budgetary Entry

Debit 411994 Other Appropriations Realized - International Monetary Fund -

Exchange Rate Changes (NAB)

Credit 462090 Unobligated Funds Exempt From Apportionment - International

Monetary Fund

Proprietary Entry

Debit 101000 Fund Balance With Treasury

Credit 310100 Unexpended Appropriations - Appropriations Received

H449 To record in the FX rate change for loans (increase in allowance/loss.)

Budgetary Entry

Debit 462090 Unobligated Funds Exempt From Apportionment - International

Monetary Fund

Credit 429590 Adjustments to the International Monetary Fund

Proprietary Entry

Debit 729090 Losses on International Monetary Fund Assets

Credit 135990 Allowance for Loss on Loans Receivable - International Monetary

Fund

U.S. Standard General Ledger Account Transactions

H450 To record the Letter of Credit for Maintenance of Value due to International Monetary Fund.

Budgetary Entry

None

Proprietary Entry

Debit 119306 International Monetary Fund - Receivable/Payable Currency Valuation

Adjustment

Credit 119305 International Monetary Fund - Letter of Credit

H480 To record the consolidation of actual net-funded resources and reductions for withdrawn funds.

Budgetary	Entry	
Debit	417590	Allocation Transfers of Current-Year Authority for Non-Invested
		Accounts - International Monetary Fund
Debit	420190	Total Actual Resources - Collected - International Monetary Fund
Credit	411990	Other Appropriations Realized - International Monetary Fund
Credit	411991	Other Appropriations Realized - International Monetary Fund -
		Reserve Tranche
Credit	411992	Other Appropriations Realized - International Monetary Fund -
		Letter of Credit

U.S. Standard General Ledger Account Transaction Postings

Account N	Account Number and Title: 101000 Fund Balance With Treasury									
	Debit					Credit				
A104	A460	C108	C156	C621	A112	A466	B110	B137AP	D149AP	
A105	A462	C109	C158	C622	A132	A469	B111	B138	D306	
A110	A467	C111	C172	C624	A133	A476	B112	B139	D436	
A133AP	A472	C112	C176	C626	A134	A478	B113	B143	D438	
A147	A474	C114	C182	C628	A135AP	A484	B114	B150	D502	
A155	A480	C116	C185	C630	A136	A486	B115	B160	D506	
A156	A482	C117	C186	C632	A141	A488	B116	B160AP	D507	
A157	A492R	C120	C188	C634	A144	A490	B118	B162	D622	
A170	A502	C121	C189	C636	A145	A492	B119	B162AP	E509	
A171	A506	C122	C190	C638	A146	A504	B120	B163	F106	
A175	A508	C123	C196	C640	A160	A512	B121	B163AP	F108	
A181	A510	C124	C200	C646	A169	A513	B121AP	B165	F110	
A184	A511	C125	C202	C647	A180	A514	B122	B166	F119	
A185	A522	C128	C204	C702	A183	A518	B124	B202	F120	
A186	A524	C130	C413	C704	A185AP	A526	B124AP	B308	F121	
A188	A528	C132	C452	C706	A189	A530	B126	C149AP	F122	
A189AP	A530R	C134	C453	C708	A210	A538	B126AP	C151AP	F124	
A195	A531	C135	C454	D108	A404	A542	B128	C153AP	F127	
A198	A536	C136	C602	D308AP	A406	A546	B128AP	C163	F128AP	
A199AP	A540	C137	C603	D310	A412	A712	B129	C406	F146	
A200	A544	C138	C604	D504	A414	B102	B130	C408	F148	
A202	A704	C139	C605	F107	A430	B103	B131	C432	H200	
A212	A708	C140	C606	F108R	A432	B104	B132	C456	H412	
A220	B121AP	C141	C607	H100	A434	B105	B132AP	C457	H420	
A408	B123	C141AP	C608	H400	A440	B106	B133	C458	H424	
A410	B125	C143	C610	H406	A442	B107	B135AP	C780	H428	
A420	B127	C145	C611	H422	A452	B108	B136	D122	H430	
A436	B135	C146	C612	H426	A464	B109	B137	D126	H442	
A438	B150R	C149	C614	H444						
A444	B602	C151	C615	H448						
A446	C103	C153	C616							
A448	C106	C154	C618							
A450	C107	C155	C619							

Account N	Number and	Title:	109000	Fund Bala	d Balance With Treasury While Awaiting a Warrant					
Debit							Credit			
A196AP	A197				A198	A199AP				

U.S. Standard General Ledger **Account Transaction Postings**

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Account N	Number and	Title:	111000	Undeposit	eposited Collections				
Debit							Credit		
C144	C174	D310	D556		C144R	C176	D306		

Account N	Number and	Title:	112000	Imprest F	unds			
	Debit						Credit	
D310	D310 D502				D306	D504		

Account N	Number and	Title:	112500	U.S. Debit	t Card Fun	ds		
	Debit						Credit	
D502	D502				B309	B606		

Account	Number and	Title:	113000	Funds He	ld Outside	of Treasur	y - Budgeta	ry	
		Debit					Credit		
A250	C750	C753	D310		B150R B152 B154 D306 H				H200
A251	C751	C754	H100						
B150	C752	C755							

Account 1	Number and	Title:	113500	Funds He	Funds Held Outside of Treasury - Non-Budgetary				
	Debit						Credit		
C108	C108 C150 H100				D506	H200			

Account	Number and	Title:	113510	Restricted	Restricted Cash Held Outside of Treasury - Non-Budgetary					
	Debit						Credit			
C108	C108 C150				D506					

Account N	Jumber and	Title:	119000	Other Cas	sh				
	Debit						Credit		
C108	C108 C150 D310 H100				B140	D306	D506	H200	

Account Number and Title: 119090 Other C					sh - Interna	itional Mon	etary Fund	i	
Debit					Credit				
					H434				

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U.S. Standard General Ledger Account Transaction Postings

Account N	Number and	Title:	119305	Internatio	onal Moneta	ary Fund -	Letter of C	redit	
	Debit						Credit		
H412 H430				H410	H450				

Account N	Account Number and Title: 119306				International Monetary Fund - Receivable/Payable Currency Valuation Adjustment					
	Debit						Credit			
H436 H450					H402					

Account N	Number and	Title:	119307	Internation	International Monetary Fund - Dollar Deposits With the IMF				
		Debit					Credit		
H434	H434								

Account N	Number and	Title:	119309	Internatio	International Monetary Fund - Currency Holdings				
	Debit						Credit		
H410	H432	H438			H412	H436	H440		

Account N	Sumber and	Title:	119333	Internatio	onal Moneta	ary Fund -	Reserve Po	sition	
	Debit						Credit		
H412	H412				H432				

Account N	Number and	Title:	119400	0	Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)						
	Debit						Credit				
B141	1 1				B446	D306	D602	D606	H200		
C119	C119 D310 D604 H100										

Account N	Number and	Title:	119500	Other Mo	netary Ass	ets		
	Debit						Credit	
C150 D310 H100					D306	H200		

Account N	Number and	Title:	120000	Foreign C	Currency				
Debit							Credit		
B140	C194	D574	D579	H100	B142	D306	D576	D600	
C192	D310	D578	D603	C440 D572 D579R H200					

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U.S. Standard General Ledger Account Transaction Postings

Account N	Number and	Title:	120500	Foreign C	Foreign Currency Denominated Equivalent Assets				
	Debit						Credit		
B144 C115 C157 D575 D600				D600	B146	C126	D573		

Account 1	Number and	Title:	120900	Uninveste	d Foreign (Currency		
	Debit						Credit	
C113	C126	C127	C600	C600 C601 B144 B153				

Account N	Number and	Title:	123500	Foreign C	Currency H	eld Outside	Of Treasu	ry - Non-B	udgetary	
		Debit			Credit					
C108 C150					D506					

Account N	Number and	Title:	131000	Accounts	Receivable				
		Debit		-			Credit		
A498	C404AP	C420	C440	D130	A195	C130	C140	C186	D408
A714	C406	C422	C610	D310	A499	C136	C141AP	C194	D576
B104AP	C412	C425	C644	D578	A502	C137	C143	C413	E508
B108AP	C414	C428	C648	E604	C106	C138	C146	C647	F144
C402	C415	C430	C650	F144AP	C109	C139	C178	D306	H200
C403	C416	C438	D128	H100					

Account N	Number and	Title:	131900	Allowance	Allowance for Loss on Accounts Receivable					
Debit							Credit			
D306						D404	D420	E604		
					D402	D405	D424			

Account N	Number and	Title:	132000	Funded E	mploymen	t Benefit Co	ontribution	s Receivabl	e
	Debit						Credit		
A715						C185	E508		
C416 C422 E604 H100					C109	D306	H200		

Account N	Number and	Title:	132100	Unfunded	FECA Bei	nefit Contri	butions Re	ceivable	
		Debit					Credit		
C421									

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U.S. Standard General Ledger Account Transaction Postings

Account N	Number and	Title:	132500	Taxes Rec	Receivable					
	Debit						Credit			
C402 C404AP C422 D310 E604					C141AP	C143	D306	D410	E508	

Account N	Number and	Title:	132900	Allowance	wance for Loss on Taxes Receivable					
	Debit						Credit			
D306	D306 D402R D410 E508					D402	D404	D424	E604	

Account 1	Number and	Title:	133000	Receivabl	e for Trans	sfers of Cur	rently Inve	ested Balan	ces
		Debit					Credit		
A161	A177	A516	D310		A135AP	A181	A442	A524	F123AP
A173	A416	A532	E604		A157	A420	A452	A536	
					A165	A422	A518	D306	
					A175	A440	A519	E508	

Account	Number and	Title:	133500	Expenditu	ure Transfe	ers Receiva	ble	
		Debit					Credit	
A458	A498	D144	D310	E604	A456	A502	D306	
					A499	D144R	E508	

Account N	Jumber and	Title:	134000	Interest R	eceivable -	Not Other	wise Classi	fied		
	Debit				Credit					
C402	C420	C437AP	F144AP		A195 C109 C143 C162				D416	
C404AP	C422	D310	H100		A250	C140	C146	C163	E508	
C416	C416 C435 E604					C141AP	C161	D306	H200	

Account N	Number and	Title:	134100	Interest R	Receivable -	Loans				
		Debit			Credit					
B104AP	C416	C428	D310	H100	A195	C140	C161	C444	D416	
C402	C420	C435	E604		A250	C141AP	C162	C614	D426	
C404AP	C422	C437AP	F144AP		A251	C143	C163	D306	E508	
					C109	C146	C409	D414	H200	

U.S. Standard General Ledger Account Transaction Postings

Account N	Number and	Title:	134200	Interest F	Receivable -	- Investmen	ts		
		Debit	-	-			Credit		
B124AP	B153	C416	C423	E604	A195	C126	C146	C454	D416
B126AP	B160AP	C417	C450	F144AP	A250	C127	C156	C455	E508
B128AP	B162AP	C418	C456	H100	A251	C140	C417R	C600	H200
B129	B163AP	C419	C457		C109	C141AP	C452	C601	
B132AP	C402	C420	C458		C113	C143	C453	D306	
B133	C404AP	C422	D310						

Account N	Number and	Title:	134300	Interest R	Receivable -	Taxes			
		Debit					Credit		
C402	C416	C422	E604	H100) A195 C109 C143 D416				
C404AP	C420	D310	F144AP		A250	C140	C146	E508	
				A251 C141AP D306 H200					

Account N	Number and	Title:	134400	Interest R	Receivable o	n Special D	Prawing Rig	ghts (SDR)	
		Debit					Credit		
D612	D612 D614				C146	D616			

Account N	Number and	Title:	134500	Allowance	e for Loss o	n Interest l	Receivable	- Loans	
	Debit						Credit		
D306	D306 D416 D426 E508				D310	D404	D420	D424	E604

Account N	Number and	Title:	134600	Allowance	Allowance for Loss on Interest Receivable - Investments						
	Debit					Credit					
D306	D306 D416 E508				D310	D404	D420	D424	E604		

Account N	Account Number and Title: 134700				Allowance for Loss on Interest Receivable - Not Otherwise Classified						
	Debit						Credit				
D306	D306 D416 E508				D310	D404	D420	D424	E604		

Account N	Account Number and Title: 134800 Allow					llowance for Loss on Interest Receivable - Taxes					
	Debit						Credit				
D306	D306 D416 E508				D310	D404	D420	D424	E604		

U.S. Standard General Ledger Account Transaction Postings

Account N	Number and	Title:	135000	Loans Re	ceivable				
	Debit						Credit		
B104AP	C409	C432	E604		C109 C161 C180 D412				D442
C152	C428	C616	H100		C148	C162	C614	D414	E508
C408	C431	D310			C149	C163	D306	D426	H200

Account N	Account Number and Title: 135090				Loans Receivable - International Monetary Fund				
	Debit						Credit		
H442	H442				H444				

Account 1	Number and	Title:	135100	Capitalize	Capitalized Loan Interest Receivable - Non-Credit Reform					
		Debit			Credit					
C444	C444 H100				C151	H200				

Account N	Number and	Title:	135900	Allowance	e for Loss o	n Loans Ro	eceivable	
		Debit					Credit	
C180	C180 D306 D412 E508				D310	D404	E604	

Account N	Account Number and Title:			Allowance for Loss on Loans Receivable - Internation Monetary Fund					al
	Debit						Credit		
H444	H444 H446				H449				

Account N	Jumber and	Title:	136000	Penalties	and Fines I	Receivable -	Not Other	wise Classi	fied
	Debit						Credit		
C402	C402 C416 C422 E604 H100					C141AP	C146	D406	H200
C404AP	C404AP C420 D310 F144AP					C143	D306	E508	

Account N	Number and	Title:	136100	Penalties	Penalties and Fines Receivable - Loans					
Debit							Credit			
C402	C416	C422	E604	H100	A195	C146	D406	H200		
C404AP C420 D310 F144AP					C109	D306	E508			

Part 1 SUPPLEMENT

U.S. Standard General Ledger Account Transaction Postings

Account N	Number and	Title:	136300	Penalties	and Fines I	Receivable -	- Taxes		
Debit							Credit		
C402	C402 C416 C422 E604			H100	A195	C141AP	C146	D406	H200
C404AP	C404AP C420 D310 F144AP				C109	C143	D306	E508	

Account N	Number and	Title:	136500	Allowance	Allowance for Loss on Penalties and Fines Receivable - Loan					
	Debit						Credit			
D306	D306 D406 E508				D310	D420	D424	E604		

Account 1	Account Number and Title: 136700				Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified						
	Debit						Credit				
D306	D306 D406 E508				D310	D420	D424	E604			

Account 1	Number and	Title:	136800	Allowance	owance for Loss on Penalties and Fines Receivable - Taxes					
	Debit					Credit				
D306	D406	E508		D310	D420	D424	E604			

Account N	Jumber and	Title:	137000	Administr	dministrative Fees Receivable - Not Otherwise Classified					
		Debit					Credit			
C402	C402 C416 C422 E604				A195	C141AP	C146	D407	H200	
C404AP	C404AP C420 D310 F144AP				C109	C143	D306	E508		

Account N	Number and	Title:	137100	Administr	rative Fees	Receivable	- Loans				
	Debit					Credit					
B104AP	C416	C428	F144AP		A195	C141AP	C146	D407	H200		
C402	C420	D310	H100		C109	C143	D306	E508			
C404AP	C422	E604							·		

Account N	Number and	Title:	137300	Administr	rative Fees	Receivable	- Taxes		
	Debit						Credit		
C402						C141AP	C146	D407	H200
C404AP	C420	D310	F144AP		C109	C143	D306	E508	

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U.S. Standard General Ledger Account Transaction Postings

Account N	Number and	Title:	137400	Criminal	Restitution	Receivable	e		
	Debit						Credit		
					A195	C143	C422		
					C141AP C146 D406				

Account N	Number and	Title:	137500	Allowance	Allowance for Loss on Administrative Fees Receivable - Loans					
	Debit						Credit			
D306 D407 E508					D310	D420	D424	E604		

Account 1	Number and	Title:	137700		Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified					
	Debit						Credit			
D306 D407 E508					D310	D420	D424	E604		

Account N	Number and	Title:	137800	Allowance	e for Loss o	n Administ	trative Fees	Receivable	e - Taxes
	Debit						Credit		
D306	D407	E508			D310 D420 D424 E604				

Account N	Number and	Title:	137900	Allowance	Allowance for Loss on Criminal Restitution Receivable					
	Debit						Credit			
D406					D404					

Account N	Number and	Title:	138000	Loans Re	ceivable - T	roubled As	ssets Relief	Program	
Debit						Credit			
C408	C408 C433 C446 D310 E604				C107	C153	D306	D413	E508

Account 1	Number and	Title:	138100	Interest R	eceivable -	Loans - Tr	oubled Ass	sets Relief P	rogram
	Debit						Credit		
C420	C436	E604			C107	C143	D306	E508	
C434 D310 F144AP					C141AP	C446	D415		

Account N	Number and	Title:	138400	Interest R	Interest Receivable - Foreign Currency Denominated Assets					
		Debit					Credit			
B144	C420	F144AP			C115 C126 C157					

Part 1 SUPPLEMENT

U.S. Standard General Ledger Account Transaction Postings

Account					Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program					
		Debit	-				Credit			
D306 D402R D415 E508					C434	D310	D402	D424	E604	

Account	Number and	Title:	138900	Allowance Program	Allowance for Subsidy - Loans - Troubled Assets Relief Program					
	Debit						Credit			
D306	D413	E118	E508		C103	C118	C438	E604		
					C107	C433	D310			

Account N	Number and	Title:	139000	Appropri	Appropriated Dedicated Collections Receivable					
	Debit						Credit			
A184	A184									

Account 1	Number and	Title:	139900	Allowanc	e for Subsic	ly				
	Debit				Credit					
C163	D147	D150AP	D414	E118	A202AP	E604				
C612	D149	D306	D580	E508	A204	C109	C412	C438		
					B104AP	C118	C413	D310		

Account N	Number and	Title:	141000	Advances	and Prepa	yments			
	Debit						Credit		
A496	B308	B410	D310		A494	B604	C130	D306	
A550 B309 D122 H100					A548	C112	D130	H200	

Account N	Number and	Title:	151100	Operating	g Materials	and Suppli	ies Held for	Use	
		Debit					Credit		
B402	D106	D310	D546	E606	B108AP	C644	D108	D418	D568
B406	D107	D526AP	D566R		C132	C646	D110	D542	E406
B604	D126	D530	D569		C134	C648	D306	D544	E510
C164 D134 D545 E602					C414	D102	D308AP	D566	E602

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U.S. Standard General Ledger Account Transaction Postings

Account 1	Number and	Title:	151200	Operating Use	g Materials	and Suppli	ies Held in	Reserve for	: Future
Debit				-			Credit		
B402 C164 D126 D544 D5					B108AP	C414	D110	D418	D566
B406					C132	D102	D306	D542	D568
B604 D107 D310 D566R				E606	C134	D108	D308AP	D546	E510

Account	Account Number and Title: 151300				Operating Materials and Supplies - Excess, Obsolete, and Unserviceable				
	Debit						Credit		
D310 D542 E602 E606					C626	D306	D546	E510	

Account N	Number and	and Title: 151400 Operating Materials and Supplies Held for Repair							
	Debit						Credit		
D310 D526 E606					D306	D526AP	D530	E510	

Account 1	Number and	Title:	151600	Operating	g Materials	and Suppli	ies in Devel	opment	
		Debit					Credit		
B402	D106	D134	E602		B108AP	C644	D108	D418	
B406	D107	D310	E606		C132	C646	D110	D545	
B604	D126	D514			C134	C648	D306	E510	
					C414	D102	D308AP	E602	

Account	Number and	Title:	151900	Operating	g Materials	and Suppli	ies - Allowa	ince	
		Debit			Credit				
C644 C648 D528R					D310	D528	E606		
C646	D306	E510							

Account 1	Number and	Title:	152100	Inventory	Purchased	l for Resale	!		
		Debit					Credit		
B402	D106	D310	D566R		C132	D108	D428	D540R	E602
B406	D107	D522R	D569		C644	D110	D522	D566	
B430	D126	D524R	E602		C646	D306	D523	D568	
B604	D134	D540	E606		C648	D308AP	D524	E408	
					D102	D418	D534	E510	

U.S. Standard General Ledger Account Transaction Postings

Account	Number and	d Title:	152200	Inventory	Held in R	eserve for F	uture Sale		
		Debit					Credit		
B402	D106	D134	E602		B108AP	C414	D110	D428	
B406	D107	D310	E606		C132	D102	D306	D522R	
B604	D126	D522			C134	D108	D308AP	E510	

Account N	Number and	Title:	152300	Inventory	Held for R	Repair			
Debit							Credit		
C430 D524 E412 E602					D306	D428	D524R	D536	E510
D310 D534 E414 E606									

Account N	Number and	Title:	152400	Inventory	- Excess, C	Obsolete, an	d Unservic	eable	
	Debit						Credit		
D310	D310 D523 E602 E606				C626	D306	D428	E510	

Account N	Number and	Title:	152500	Inventory	- Raw Ma	terials			
		Debit					Credit		
B402	C164	D126	E602		B108AP C644 D108 D418				
B406	D106	D134	E606		C132	C646	D110	D428	
B604	D107	D310			C134	C648	D306	D516	
					C414	D102	D308AP	E406	

Account N	Number and	Title:	152600	Inventory	- Work-in	-Process			
		Debit	-				Credit		
D106	D134	D516	E602		B108AP	C644	D108	D418	E406
D107	D310	E114	E606		C132	C646	D110	D428	E510
D126	D514	E404			C134	C648	D306	D520	
					C414	D102	D308AP	E116	

Account N	Number and	Title:	152700	Inventory	- Finished	Goods			
		Debit	-	-			Credit		
B402	D106	D310	D540		B108AP	C646	D306	D523	E116
B406	D107	D520	E114		C132	C648	D308AP	D524	E406
B604	D126	D522R	E602		C134	D102	D418	D534	E408
C164	D134	D524R	E606		C414	D108	D428	D538	E510
					C644	D110	D522	D540R	

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U.S. Standard General Ledger Account Transaction Postings

Account	Number and	l Title:	152900	Inventory	- Allowan	ce			
	Debit						Credit		
C644	D306	D538	E109R		C430 D532 E410				
C646	D418	D540R	E510		D310	D540	E606		
C648	D428	E109							

Account N	Number and	Title:	153100	Seized Mo	onetary Ins	truments			
	Debit						Credit		
C166	C166 D310 E606				C170	C174R	D306	D555	E510

Account N	Number and	Title:	153200	Seized Ca	sh Deposito	ed		
Debit							Credit	
C170 D310					D306	D506	D588	

Account 1	Number and	l Title:	154100	Forfeited	Property I	Held for Sal	le		
	Debit						Credit		
B432	C178	D554			C636R	C646	D418	D558	
B434	D310	E606			C638	C648	D430	D562	
					C644	D306	D556	E510	

Account N	Number and	Title:	154200	Forfeited	Forfeited Property Held for Donation or Use					
	Debit						Credit			
D310	D310 D558 D562 E606				D306	D430	D560	E504	E510	

Account N	Number and	Title:	154900	Forfeited	Property -	Allowance		
	Debit						Credit	
B130					D310	E418	E606	
C644	C644 C648 D418 E510				·			·

Account N	Number and	Title:	155100	Foreclose	d Property				
	Debit						Credit		
B116						C614	C628	E510	
B428 C162 D310 E606					C612	C616	D306		

U.S. Standard General Ledger Account Transaction Postings

Account N	Number and	Title:	155900	Foreclose	oreclosed Property - Allowance					
	Debit						Credit			
B114	B114 D306 E510				D310	D426	D518	E606		

Account	Number an	d Title:	156100	Commod Support I		I nder Price	Support a	nd Stabiliza	ition
	Debit						Credit		
B402	B604	D106	D126	D310	B108AP	C642	D102	D308AP	E506
B406	C180	D107	D134	E606	C132	C644	D108	D418	E510
					C134	C646	D110	D432	
						C648	D306	E408	

Account N	Number and	Title:	156900	Commodi	ties - Allow	ance		
Debit							Credit	
C642 C646 D306 D432					D310	D564	E606	
C644	C648	D418	E510					

Account	Number and	Title:	157100	Stockpile	Materials l	Held in Res	erve		
	Debit						Credit		
B402	B604	D107	D134	E606	B108AP C414 D110 D548 I				
B406					C132	D102	D306	D550	E510
					C134	D108	D308AP	D552	

Account N	Number and	Title:	157200	Stockpile	Materials l	Held for Sa	le		
		Debit	-				Credit		
B402	C164	D126	D552		B108AP	C630	D108	D548	
B406	D106	D134	E606		C132	C632	D110	D550	
B604	D107	D310			C134	C634	D306	E408	
					C414	D102	D308AP	E510	

Account N	Number and	Title:	159100	Other Rel	lated Prope	erty			
					Credit				
B402	B604	D106	D126	D310	B108AP	D418			
B406	C164	D107	D134	E606	C132	C644	D102	D306	E510
					C134	C646	D108	D308AP	

Part 1 SUPPLEMENT

U.S. Standard General Ledger Account Transaction Postings

Account 1	Number and	Title:	159900	Other Rel	ated Prope	erty - Allow	ance	
Debit							Credit	
C644 C648 D418					D310	E606		
C646	D306	E510						

Account	Number an	d Title:	161000	Investme the Fisca		Treasury S	ecurities Is	sued by the	Bureau of
		Debit					Credit		
B124	B132	B165	C784	D602	B141	C123	C603	C608	E512
B126	B143	B166	D310	E608	B210	C124	C604	C611	H200
B128	B146	C148	D591	H100	C120	C125	C605	C619	
					C121	C431	C606	C621	
					C122	C602	C607	D306	

Account 1	Number and	Title:	161100		Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service					
	Debit			-			Credit			
C124	1			E512	B128	B166	D310	E608	H100	
C125	C125 C607 C611			H200						

Account	Account Number and Title: 161200				Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service						
	Debit						Credit				
B126	1			H100	C122	C602	C604	C619	E512		
					C123	C603	C605	D306	H200		

Account	Number and	Title:	161300			ount and P the Bureau		u.S. Treas al Service	sury
	Debit						Credit		
C122 C603 C619 E608					C124	C607	C621	E117R	H200
C123					C125	C608	D306	E512	
C602	C602 C605 E512				C606	C611	D310	E608	

Account N	Number and	Title:	161800	Market A	djustment	- Investmer	nts		
	Debit						Credit		
D310	D310 E512 E608				D306	D589	E512	E608	H200

U.S. Standard General Ledger Account Transaction Postings

Account	Number an	d Title:	162000	Investme Service S		ırities Othe	r Than the	Bureau of	the Fiscal
		Debit					Credit		
B124	B132	B166	E608		C120	C602	C608	C750	D306
B126	B152	D310	H100		C121	C603	C611	C751	D579R
B128	B165	D579			C122	C604	C619	C752	D600
					C123	C605	C621	C753	E512
					C124	C606	C622	C754	H200
					C125	C607	C624	C755	

Account 1	Number and	Title:	162100	Discount of Service Se		es Other Th	nan the Bur	eau of the	Fiscal
	Debit						Credit		
C124 C607 C621 D600					B128	B166	D310	E608	H100
C125									
C606	C606 C611 D306 H200								

Account Number and Title:			162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities					Fiscal
Debit				Credit					
B126	B165	D310	E608	H100	C122	C603	C619	D600	
					C123	C604	C624	E512	
					C602	C605	D306	H200	

Account Number and Title:			162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities						
Debit					Credit					
C122	C603	C624	E115	E608	C124	C607	C622	E117R		
C123	C604	C702	E117	H100	C125	C608	C706	E512		
C202	C605	C704	E121		C204	C611	C708	E608		
C602	C619	D310	E512		C606	C621	D306	H200		

Account Number and Title: 1630			163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service						
Debit					Credit					
B128	B166	D310	E608	H100	C128	C618	D306	E512	H200	

U.S. Standard General Ledger Account Transaction Postings

Account N	Number and	Title:	163100	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service						
	Debit						Credit			
C128	C128 C618 D306 E512				B128	B166	D310	E608	H100	

Account 1	Account Number and Title: 163300				tion of Disc the Bureau			Zero Cou	pon Bonds
		Debit					Credit		
D310	D310 E113 E119 E608				C128	C618	D306	E512	H200

Account	Account Number and Title: 164200				Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act						
	Debit						Credit				
B160					C200	C204	C704	C708			
					C202	C702	C706				

Account N	Number and	Title:	164400		Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act					
	Debit						Credit			
B160	1 1 1				C200	C204	C704	C708		
					C202	C702	C706			

Account N	Number and	Title:	164600		Discount on Securities Account for Under the Provisions of the Federal Credit Reform Act				
	Debit						Credit		
C204 C706 C708					B163				

Account N	Number and	Title:	164700	Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act					
		Debit				Credit			
B162				C202 C702 C704					

Account N	Number and	Title:	165000	Preferred	referred Stock in Federal Government Sponsored Enterprise					
	Debit					Credit				
B200					C609					

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Account	Number and	l Title:	165100			t - Senior Pi ored Enterp		ock in Fede	ral
		Debit	<u>-</u>	<u>-</u>			Credit		
D503					C609	D503R			
Account	Number and	d Title:	165200	Common Enterpris		rrants in Fe	ederal Gove	ernment Sp	onsored
		Debit					Credit		
B200					C609				
Account	Number and	l Title:	165300			t - Common ored Enterp		rants in Fe	deral
		Debit		•			Credit		
D503					C609	D503R			
Account	Number and	d Title:	167000	Foreign I	nvestment	ts			
		Debit			Credit				
B153	C113	D600			B146	C127	C601		
					C126	C600	D601		
Account	Number and	d Title:	167100	Discount	on Foreig	n Investmen	its		
		Debit		•			Credit		
C423	C601				B153	D600			
Account	Number and	d Title:	167200	Premium	on Foreig	n Investme	nts		
		Debit					Credit		
B153	D600				C419	C600			
		•	•	•			•	•	
Account Number and Title: 167900 Foreign Exchange Rate Revalue Adjustments						ents - Inves	tments		
		Debit					Credit		
D575	D592	D601			D573	D594	D603		
-		- 1	<u> </u>	L			<u></u>		
Account Number and Title: 169000 Other In					estments				
		Debit			Credit				
D310	E608	H100			C622	C624	D306	E512	H200

Account 1	Number and	Title:	171100	Land and	Land Righ	ıts			
	Debit Debit						Credit		
B402	C164	D126	E606		B108AP	C644	D108	D418	
B406	D106	D134	H100		C132	C646	D110	E502	
B604	D107	D310			C134	C648	D306	E510	
					C414	D102	D308AP	H200	

Account N	Number and	Title:	171200	Improven	nents to La	nd			
		Debit					Credit		
B402	D106	D134	E606		B108AP	C644	D108	D418	
B406	D107	D310	H100		C132	C646	D110	E502	
B604	D126	D510			C134	C648	D306	E510	
					C414	D102	D308AP	H200	

Account N	Number and	Title:	171900	Accumula	ited Depred	ciation on I	mprovemei	nts to Land	
	Debit						Credit		
C644					D310	E120	E606		
C646 D306 E502									

Account 1	Number and	Title:	172000	Construct	tion-in-Pro	gress			
	Debit						Credit		
B402	D106	D134	E606		B108AP	C613	D102	D308AP	H200
B406	D107	D310	H100		C132	C644	D108	D418	
B604	D126	D514			C134	C646	D110	D510	
					C414	C648	D306	E510	

Account N	Number and	Title:	173000	Buildings	, Improven	ents, and F	Renovation	s	
	Debit P126 P510						Credit		
B402	C164	D126	D510	H100	B108AP	C613	D102	D308AP	H200
B406	D106	D134	D514		C132	C644	D108	D418	
B604	D107	D310	E606		C134	C646	D110	E502	
					C414	C648	D306	E510	

Account	Number and	d Title:	173900		Accumulated Depreciation on Buildings, Improvements, and Renovations					
Debit			-			Credit				
C613	C613 C646 D306 E502				D310	E120	E606			
C644	C644 C648 D418 E510									

Account 1	Number and	Title:	174000	Other Str	uctures and	d Facilities			
	Debit						Credit		
B402	C164	D126	D510	H100	B108AP	C613	D102	D308AP	H200
B406	D106	D134	D514		C132	C644	D108	D418	
B604	D107	D310	E606		C134	C646	D110	E502	
					C414	C648	D306	E510	

Account N	Number and	Title:	174900	Accumula	Accumulated Depreciation on Other Structures and Facilities					
	Debit						Credit			
C613					D310	D434	E120	E606		
C644	C644 C648 D418 E510									

Account N	Number and	Title:	175000	Equipmen	nt					
	Debit				Credit					
B402	C164	D126	D510	E606	E606 B108AP C414 D102 D306				E502	
B406	D106	D134	D514	H100	C132	C610	D108	D308AP	E510	
B604	D107	D310	D560		C134	C613	D110	D418	H200	

Account N	Number and	Title:	175900	Accumula	ited Depred	ciation on E	quipment	
		Debit					Credit	
C610	D306	E502			D310	E120	E606	
C613 D418 E510								

Account	Number and	Title:	181000	Assets Un	der Capita	l Lease			
		Debit					Credit		
B438	D310	D514	E606	H100	B108AP C414 C644 D306 E5				
					C132	C610	C648	D308AP	H200
				C134 C613 D108 D418					

Account 1	Number and	Title:	181900	Accumula	Accumulated Depreciation on Assets Under Capital Lease					
	Debit						Credit			
C610					D310	E120	E606			
C613	C648	D418								

Account N	Number and	Title:	182000	Leasehold	l Improven	ients			
		Debit					Credit		
B402	C164	D126	D510	H100	B108AP	C610	D102	D308AP	
B406	D106	D134	D514		C132	C613	D108	D418	
B604	D107	D310	E606		C134	C644	D110	E510	
					C414	C648	D306	H200	

Account N	Number and	Title:	182900	Accumula	ted Amort	ization on I	Leasehold I	mproveme	nts
	Debit						Credit		
C610	C644	D306	E510		D310	E120	E606		
C613 C648 D418					·				

Account	Number and	Title:	183000	Internal-l	U se Softwa i	re			
	Debit						Credit		
B402	C164	D126	D512	H100	100 B108AP C414 D102 D306 E5				
B406	D106	D134	D514		C132	C610	D108	D308AP	H200
B604	D107	D310	E606		C134	C613	D110	D418	

Account	Number and	Title:	183200	Internal-U	U se Softwa i	re in Develo	pment		
	Debit						Credit		
B402	D106	D134	E606	B108AP C414 D102 D306 D5					D512
B406	D107	D310	H100		C132	C610	D108	D308AP	E510
B604	D126	D514			C134	C613	D110	D418	H200

Account N	Number and	Title:	183900	Accumula	ted Amort	ization on l	Internal-Us	e Software	
Debit							Credit		
C610 C613 D306 D418 E510					D310	E120	E606		·

U.S. Standard General Ledger Account Transaction Postings

Account 1	Number and	Title:	184000	Other Na	tural Resou	irces			
Debit					Credit				
B402	C164	D126	E606		B108AP	C414	D108	D308AP	
B406	D106	D134	H100		C132	C613	D110	E510	
B604	D107	D310			C134	D102	D306	H200	

Account 1	Number and	Title:	184900	Allowance for Depletion					
		Debit					Credit		
C613	C613 D306 E510				D310	E120	E606		

Account N	Account Number and Title: 189000 Other Countries of the C					erty, Plant,	and Equip	ment	
	Debit						Credit		
B402	C164	D126	E606		B108AP	C610	D102	D308AP	H200
B406	D106	D134	H100		C132	C613	D108	D418	
B604	D107	D310			C134	C644	D110	E502	
					C414	C648	D306	E510	

Account	Number and	l Title:	189900		Accumulated Depreciation on Other General Property, Plant, and Equipment					
Debit							Credit			
C610	C610 C644 D306 E502				D310	E120	E606			
C613	C613 C648 D418 E510									

Account N	Number and	Title:	192300	Continger	Contingent Receivable for Capital Transfers				
	Debit						Credit		
D310 E516				D306	D581				

Account	Number and	Title:	192500	Capital Transfers Receivable					
	Debit						Credit		
D310	D581				C196	D306			

Account Number and Title:	198100	le from Custodian or Non-Entity Assets Receivable ederal Agency - Other Than the General Fund of the ernment				
Debit				Credit		
C133						

U.S. Standard General Ledger Account Transaction Postings

Account	Account Number and Title: 199000 Oth								
		Debit			Credit				
B402	B604	D107	D134	E606	B108AP	C414	D110	E510	
B406	D106	D126	D310	H100	C132	D102	D306	H200	
					C134	D108	D308AP		

Account N	Account Number and Title: 199500 Debit				General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed					
		Debit					Credit			
C613	C613				C615					

Account 1	Number and	Title:	211000	Accounts	Payable				
	Debit						Credit		
A492	B121	B408	D110	D508	A492R	B406	B430	D106	E109
B110	B135AP	B446	D308	D618	A501	B412	B436	D107	E204AP
B115	B137AP	B450	D308AP	F128	B402	B416	B444	D134	E412
B120	B210	D102	D506		B403	B417	B452	D312	
					B405	B428	C614	D626	

Account 1	Number and	Title:	211200		Accounts Payable for Federal Government Sponsored Enterprise				
		Debit					Credit		
B110	B110 B120 B135AP B408				C609	D312			
B115	B115 B121 B137AP D308								

Account N	Number and	Title:	212000	Disbursen	Disbursements in Transit					
	Debit						Credit			
B110	B115	D308			B408	B410	D312			

Account N	Number and	Title:	213000	Contract	Holdbacks				
Debit							Credit		
B110 B408 D110 D308AP					B402	D106	D134	D508	
B115 D102 D308					B406	D107	D312		

Account N	Number and	Title:	214000	Accrued I	accrued Interest Payable - Not Otherwise Classified				
Debit							Credit		
B112					B416	D106	D134	D612	
B408 D102 D308 D616					B418	D107	D312	D614	

Account N	Account Number and Title: 214100 Accru					ed Interest Payable - Loans					
	Debit						Credit				
B112	B112 D102 D110 D308				B418	D106	D107	D134	D312		

Account N	Account Number and Title: 214200 Accru					crued Interest Payable - Debt					
	Debit						Credit				
B112	B112 D102 D110 D308			D308AP	B418	D106	D107	D134	D312		

Account	Number and	Title:	215000	Payable f	or Transfei	rs of Curre	ntly Investe	ed Balances	
		Debit					Credit		
A160	A424	A446	A523	D308	A163				
A167	A430	A454	A526	E514	A179	A520	D312		
A180	A444	A522	A538						

Account N	Number and	Title:	215500	Expenditu	ıre Transfe	ers Payable			
	Debit						Credit		
A500R	A500R D141 D308 F123AP				A500	D140	D312	E610	
A504 D142 E514									

Account N	Number and	Title:	216000	Entitleme	nt Benefits	Due and P	ayable	
	Debit						Credit	
B110	B408	D110	D308AP		B420	D107	D312	
B115	D102	D308			D106	D134	E106	

Account N	Number and	Title:	217000	Subsidy P	y Payable to the Financing Account				
Debit							Credit		
B105 D308 E514					B420	D312	E610		

U.S. Standard General Ledger Account Transaction Postings

Account	Number and	Title:	218000	Loan Gua	arantee Lia	bility				
	Debit						Credit			
B104	B417	D147	D308	E514	B104AP	B104AP C118 C428 D580				
					C103	C412	E122			
					C117 C413 D312 E610					

Account N	Number and	Title:	219000	Other Lia	bilities Wit	th Related l	Budgetary (Obligations	1
	Debit				Credit				
B110					B402	D106	D112	D312	E108
B115 D102 D308					B416	D107	D134	E102	

Account N	Number and	Title:	219100	Liability 1 Reported	Liability for Employer Benefits and Claims Incurred but Not Reported					
	Debit						Credit			
D102					B402	D106	D134	E102		
					B420	D107	D312			

Account Nu	ımber and Title:	219200	Reserve Banks				ederal	
	Debit			Credit				

Account N	Jumber and	Title:	219300	Allocation	ion of Special Drawing Rights (SDRs)					
	Debit						Credit			
D610					D595 D608					

Account N	Number and	Title:	220000	Liability 1	Liability for Unpaid Insurance Claims				
	Debit						Credit		
B110	B115	B408	D308		B402	B420	D134	D312	

Account 1	Number and	Liability f	iability for Unearned Insurance Premiums						
	Debit						Credit		
C424	D308				B602	D312			

U.S. Standard General Ledger Account Transaction Postings

Account N	Number and	Title:	221000	Accrued I	Accrued Funded Payroll and Leave				
		Debit					Credit		
B110	B408	D110	D308AP		B402	D107	D312		
B115	D102	D308			D106	D134	E102		

Account N	Number and	Title:	221100	Withhold	ings Payabl	le		
		Debit					Credit	
B110	B408	D110	D308AP		B402	D107	D312	
B115	D102	D308			D106	D134	E102	

Account N	Number and	Title:	221300	Employer	Employer Contributions and Payroll Taxes Payable				
		Debit					Credit		
B110	B408	D110	D308AP		B402	D107	D312		
B115 D102 D308					D106	D134	E104		

Account N	Number and	Title:	221500	Other Post Employment Benefits Due and Payable						
		Debit					Credit			
B110	B408	D110	D308AP		D106	D107	D134	D312	E106	
B115	D102	D308								

Account N	Account Number and Title: 221600 Pension				enefits Due	and Payal	ole to Benef	ficiaries	
Debit							Credit		
D102 D110 D308 D308AP				D106	D107	D134	D312	E106	

Account N	Number and	Title:	221700	Benefit Pı	remiums Pa	ayable to C	arriers		
	Debit						Credit		
D102	D110	D308	D308AP		D106	D107	D134	D312	E106

Account N	Number and	Title:	221800	Life Insu	Life Insurance Benefits Due and Payable to Beneficiaries				
					Credit				
D102	D102 D110 D308 D308AP				D106	D107	D134	D312	E106

Account N	Account Number and Title: 222000 Unfur							
	Debit						Credit	
D308	E514				B420	D312	E610	

Account N	Number and	Title:	222500	Unfunded	l FECA Lia	bility		
		Debit					Credit	
D308	D308 E514				B422	D312	E610	

Account	Number and	Title:	229000	Other Un	Other Unfunded Employment Related Liability					
	Debit						Credit			
D308	E514			B420	B422	D312	E610			

Account	Number and	Title:	231000	Liability 1	Liability for Advances and Prepayments					
Debit				-			Credit			
A710					A704	C182	D312	E610		
A711 B142 E514										

Account N	Number and	Title:	232000	Other Def	ferred Reve	enue		
	Debit						Credit	
C118					B432	B602	C116	
C424 C636R D558					B434	C114	D312	

Account	Number and	Title:	240000	Liability 1 Collection		luciary De _l	osit Funds	and Undep	osited
		Debit					Credit		
B403				D588	C108	C417	C607	E115	
B407					C144	C425	C619	E205	
					C170	C603	C621		

Account N	Jumber and	Title:	241000	Liability f	or Clearing	g Accounts			
	Debit				Credit				
D507	D507				C111				

Account N	Number and	Title:	251000	Principal	Payable to	the Bureau	of the Fisc	al Service	
		Debit					Credit		
B120	B121AP	B135AP	D308	E514	A156	D312	E610		
B121 B131 B137AP D440									

Account N	Number and	Title:	251100	Capitalize	Capitalized Loan Interest Payable - Non-Credit Reform				m
	Debit						Credit		
B113	B113 B121 B135AP B137AP				A156	B440			

Account N	Number and	Title:	252000	Principal	Payable to	the Federa	l Financing	Bank	
Debit							Credit		
B120 B121AP B135AP D308					A156	D312	E610		
B121 B131 B137AP E514									·

Account 1	Account Number and Title: 253000				Securities Issued by Federal Agencies Under General and Special Financing Authority					
	Debit						Credit			
C780	C780 D308				B123	B125	B127	D312		

Account N	Number and	Title:	253100		Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority				
	Debit						Credit		
B127	B127 D312				D308				

Account N	Tumber and T	itle:	253200	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority					
		Debit				Credit			
D308				B125	D312				

Account N	Number and	Title:	253300		Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority					
	Debit						Credit			
D308					D312	E124				

Account 1	Account Number and Title: 253			Amortization of Premium on Securities Issued by Federa Agencies Under General and Special Financing Authorit					
		Debit					Credit		
D312	D312 E126				D308				

			ACCO	ount Trans	action Po	stings						
Account	Number and	d Title:	254000	Participa	tion Certi	ficates						
		Debit		-			Credit					
D308					D312							
Account	Number and	d Title:	259000	Other De	bt							
		Debit	-	-			Credit					
B122	D308				D312							
Account	Number and	d Title:	261000	Actuarial	Pension I	Liability						
		Debit	-	-			Credit					
B103	D308	D570	E106	E514	B420	D312	D571	E610				
Account	Account Number and Title: 262000 Act					ctuarial Health Insurance Liability						
Debit							Credit					
D308	D570	E514			B420	D312	D571	E610				
Account	Number and	d Title:	263000	Actuarial	Life Insu	rance Liabi	ility					
		Debit	-	-			Credit					
D308	D570	E514			B420	D312	D571	E610				
Account	Number and	d Title:	265000	Actuarial	FECA Li	ability						
		Debit	-	-			Credit					
B426R	D308	E514			B426	D312	E610					
Account	Number and	d Title:	266000	Actuarial Programs		s for Feder	al Insuranc	e and Gua	rantee			
		Debit			Credit							
B426R	D308	E514			B420	B426	D312	E610				
				_								
	NI1	1.001.1	267000	1	T . 1 .11.	. for T	3.5	. d D	D			

Account N	Number and	Title:	267000	Actuarial	ctuarial Liabilities for Treasury-Managed Benefit Programs				
Debit					Credit				
B426R	B426R D308 E514				B420	B426	D312	E610	

Account N	Number and	Title:	269000	Other Act	tuarial Lial	oilities			
	Debit						Credit		
B426R	B426R D308 D570 H				B420	B426	D312	D571	E610

Account N	Number and	Title:	291000	Prior Liens Outstanding on Acquired Collateral					
		Debit					Credit		
B114	B114 D308 E514				D312	D426	E610		

Account N	Number and	Title:	292000	Continger	ıt Liabilitie	s		
	Debit						Credit	
B424R	3424R D308 E514				B424	E610		

Account 1	Account Number and Title: 292200			Continger Enterpris	Contingent Liabilities - Federal Government Sponsored Enterprise					
	Debit						Credit			
B202	B202 B424R				B424					

Account N	Number and	Title:	292300	Continger	nt Liability	for Capital	Transfers	
	Debit						Credit	
E514	E514				B425	E610		

Account N	Number and	Title:	294000	Capital L	ease Liabili	ity		
		Debit					Credit	
B110	B110 B115 B408 D308				B438	D312	E610	

Account 1	Number and	Title:	296000	Accounts Payable From Canceled Appropriations					
		Debit					Credit		
D145	D145 D308 E514				D312	E610	F130		

Account N	Number and	Title:	297000	Liability for Capital Transfers					
	Debit						Credit		
B119	B119 B136 D308 E5				A143	D312	E610		

U.S. Standard General Ledger Account Transaction Postings

Account N	Number and	Title:	298000	Custodial	Liability				
Debit							Credit		
C149AP C153AP D422 F124					C141AP	C142	C402AP	C404	D312
C151AP	D308	D424AP							

Account N	Number and	Title:	298500		Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity						
		Debit					Credit				
C149AP					C145AP	C196AP	C420AP	D503AP			
C151AP					C147	C403AP	C435AP	E516AP			
					C152	C405	C437				

Account N	Number and	Title:	299000	Other Lia	Other Liabilities Without Related Budgetary Obligations					
Debit							Credit			
C170 D112 D555 E514					B420	C166	D312	E610		
C174R D308 E504					C150	D148	D562			

Account					Other Liabilities Without Related Budgetary Obligations - General Fund of the U.S. Government					
		Debit					Credit			
D308	D308					D312				

Account N	Number and	Title:	299100	Other Lia	bilities - R	eductions			
		Debit			Credit				
A141					A132	A136	A189		
					A134 A145 D622				

Account	Number and	Title:	299200	Appropri	ated Dedica	ated Collect	tions Liabil	ity	
	Debit						Credit		
					A556				

Account N	Number and	Title:	299500	Estimated	l Cleanup (Cost Liabili	ty	
Debit							Credit	
B436 D308 D434 E514					B420	D312	E610	

Account N	Number and	Title:	309000	Unexpended Appropriations While Awaiting a Warrant					nt
		Debit					Credit		
A198	A198 A199AP				A196AP	A197			

Account N	lumber and	Title:	310000	Unexpend	nexpended Appropriations - Cumulative					
	Debit						Credit			
F342	F342				F342					

Account	Number and	d Title:	310100	Unexpend	led Approp	oriations - A	Appropriati	ons Receive	ed
	Debit						Credit		
F108	F127	F148	F342		A104 A170 A202 H400				
				A110	A198	F107	H406		
					A155 A199AP F108R H448				

Account N	Number and T	Γitle:	310200	Unexpend	led Approp	oriations - I	Transfers-I	n		
	Debit					Credit				
F342					A408 A448 A472 A506					
				A436	A460	A480	H422			
		•			A444 A467 A496 H426					

Account N	Number and	Title:	310300	Unexpend	led Approp	riations - T	Transfers-O	ut			
	Debit					Credit					
A404	A440	A476	A494		F342						
A412	A464	A484	H420								
A432	A469	A490	H424								

Account N	Number and	Title:	310500	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year					
		Debit					Credit		
D304	D306AP	D308AP	F342		D310R	D312R	F342		

Account	Number and	Title:	310600	Unexpend	led Approp	riations - A	Adjustment	s	
		Debit					Credit		
A112	A169	F119	F127		A105 A200 F342				
A132	D622	F120	F128AP						
A136	F106	F122	H428						

U.S. Standard General Ledger Account Transaction Postings

Account N	Number and	Title:	310700	Unexpend	led Approp	riations - U	J sed - Accr	ued	
		Debit					Credit		
A202AP	B416AP	B438AP	D626AP	E109AP	B110AP	B235	D102R	D618R	F148R
B134	B418AP	B452AP	E102AP	E204AP	B115AP	B450R	D110R	F128R	F342
B402AP	B428AP	D106AP	E104AP	E412AP					
B406AP	B430AP	D107AP	E106AP						
B412AP	B436AP	D134AP	E108AP						

Account N	Jumber and	Title:	310710	Unexpend	led Approp	riations - U	J sed - Disb ı	ursed	
		Debit					Credit		
B102AP	B108AP	B122AP	B235	D126AP	C132R	C136R	C138R	D108R	
B105AP	B109AP	B130AP	B604AP		C134R	C137R	C139R	F342	
B106AP	B110AP	B202AP	C136AP						
B107AP B115AP B234 C408AP									

Account N	Number and	Title:	310800	-	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors				
		Debit					Credit		
D304 D306AP D308AP F342					D310R	D312R	F342		

Account	Number and	Title:	310900		Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles				
		Debit					Credit		
D302	D302 D306AP D308AP F342					D312R	F342		

Account 1	Number and	Title:	331000	Cumulati	ulative Results of Operations					
	Debit						Credit			
F336	F340				F336	F338				

Account	Number and	Title:	340000	Fiduciary	Net Assets	s			
		Debit					Credit		
H300	H312				H301 H310				

Account N	Jumber and	Title:	341000	Contribut	ions to Fid	uciary Net	Assets	
	Debit						Credit	
H310					H100			

Account N	Number and	Title:	342000	Withdraw	Vithdrawals or Distributions of Fiduciary Net Assets					
		Debit					Credit			
H200					H312					

Account N	Number and	Title:	403400	Anticipate	Anticipated Adjustments to Contract Authority				
	Debit						Credit		
A172	A172 A178R F114				A178	F118			

Account N	Number and	Title:	404400	Anticipat	ed Reductio	ons to Borr	owing Auth	ority	
	Debit						Credit		
A158	158 A159 F114				A164	F118			

Account 1	Account Number and Title: 40				Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority				
	Debit						Credit		
B111	B111 B119 B120 B136				A142	A143	F118		

Account N	Number and	Title:	404800		Anticipated Transfers to the General Fund of the U.S. Government - Prior-Year Balances				
	Debit						Credit		
B111	B111 B119 B120 B136				A142	A143	F113		

Account	Collect					ticipated Reductions to Appropriations by Offsetting lections or Receipts						
	Debit						Credit					
C205	C205 F112											

Account N	Number and	Title:	406000	Anticipat	ed Collectio	ons From N	on-Federa	Sources	
		Debit					Credit		
A140	F116				A220	C117	C614	C640	F112
					C107	C154	C616	C646	
					C109	C609	C626	D108	
					C116	C612	C628	D308AP	

U.S. Standard General Ledger Account Transaction Postings

Account 1	Number and	Title:	407000	Anticipat	ed Collectio	ons From F	ederal Sou	rces	
		Debit	-	-			Credit		
A140	C457	C604	F116		A220 C109 C415 C606				C648
					C101	C124	C416	C608	D108
					C103	C412	C453	C618	D308AP
					C106	C413	C602	C646	F112

Account	Account Number and Title: 408100 Debit				Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred					
	Debit						Credit			
A542	F374				A540	F374R				

Account N	Number and	Title:	408200		Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred				
	Debit						Credit		
A542	A542 F376				A540				

Account N	Number and	Title:	408300	Transfers	ers - Current-Year Authority - Receivable - Transferred					
	Debit						Credit			
A542	A542 F378				A540	F378R				

Account N	Number and	Title:	411100	Debt Liqu	idation Ap	propriatio	18	
	Debit						Credit	
A104	A104 A196 A197AP A199R				A199	F108	F302	

Account N	lumber and	Title:	411200	Liquidation	Liquidation of Deficiency - Appropriations				
	Debit						Credit		
A104 A196 A197AP A199R					A199	F302			

Account N	Number and	Title:	411300		Appropriated Receipts Derived From Unavailable Trust or Special Fund Receipts					
	Debit						Credit			
A184	A184				F302					

U.S. Standard General Ledger Account Transaction Postings

Account 1	Number and	Title:	411400		ated Receip		From Ava	ilable Trus	t or
		Debit	-	-			Credit		
A186	A510	C190	C608	C750	B124AP	B128AP	B162AP	C458	F302
A188	C114	C452	C618	C752	B126	B129	B163AP	C604	
A195	C124	C454	C622	C754	B126AP	B160AP	C456	D438	
A212	C172	C602	C624	E113					
A250	C176	C606	C636						

Account N	Number and	Title:	411500	Loan Sub	sidy Appro	priation		
		Debit					Credit	
A104	A196	A197AP	A199R		A199	F302		

Account N	Number and	Title:	411600	Debt Forg	orgiveness Appropriation					
		Debit					Credit			
A104	A196	A197AP	A199R		A199	F302				

Account N	Jumber and	Title:	411601	Debt Forg	Forgiveness - Cancellation of Debt Adjustment				
		Debit					Credit		
A200					F302				

Account N	Jumber and	Title:	411700	Loan Adn	ninistrative	Expense A	ppropriati	on	
		Debit			Credit				
A104	A196	A197AP	A199R		A199	F302			

Account	Number and	Title:	411800	Reestimat	estimated Loan Subsidy Appropriation					
		Debit					Credit			
A104	F108R				F108	F302				

Account N	Number and	Title:	411900	Other Ap	propriation	s Realized			
		Debit					Credit		
A104	A196	A199R			A125	A199	F108	F148	F302
A155	A197AP	F108R							

Account 1	Number and	Title:	411910	Indefinite	Appropria	ation - Upw	ard Adjust	tments	
		Debit	-	-			Credit		
A105					F127	F302			
Account 1	Number and	Title:	411990	Other Ap	propriatio	ns Realized	- Internati	onal Monet	ary Fund
		Debit	-	-			Credit		
H406					H480				
Account 1	Number and	Title:	411991	Other Ap		ns Realized	- Internati	onal Monet	ary Fund
		Debit	-	<u>-</u>			Credit		
H400					H480				
Account 1	Number and	Title:	411992	Other Ap		ns Realized	- Internati	onal Monet	ary Fund
		Debit					Credit		
H400					H480				
Account 1	Number and	Title:	411994			ns Realized anges (NAE		onal Monet	ary Fund
		Debit	•				Credit		
H448									
Account 1	Number and	Title:	412000	Anticipat	ed Indefini	te Appropr	riations		
		Debit	•				Credit		
A102	C604	F116			A104	A197AP	C124	C608	
					A186	A202	C602	C618	
					A196	A212	C606	F112	
Account 1	Number and	Title:	412100			ted From S able - Cano		ested TAFS	
		Debit	-				Credit		
A519	F123AP				F369				

			Acco	ount Trans	action Pos	stings			
Account N	Number and	Title:	412250	Federal F	inancing B	ank (FFB)	- Net Princ	ipal Payme	ents
		Debit	-	-			Credit		
A252					A253				
Account N	Number and	Title:	412300				Specific Inv		5
		Debit		•			Credit		
A135AP	A518				F366				
Account 1	Number and	Title:	412400				Specific Inv rary Reduc		
		Debit					Credit		
F360	F368				A522	A523			
Account N	Number and	Title:	412500	Loan Moo	dification A	djustmen	t Transfer A	Appropriati	on
		Debit		•			Credit		
A202					F302				
Account N	Number and	Title:	412600	Amounts Receivable		ted From S	Specific Inv	ested TAFS	S -
		Debit		•			Credit		
A173	A516	F374R			A135AP	A518	A524	F374	
					A175	A519	F123AP		
		•	•				•	•	
Account N	Number and	Title:	412700	Amounts	Appropria	ted From S	Specific Inv	ested TAFS	S - Payable
		Debit		•			Credit		
A522	A523	A526			A520				
	•	•	•	•	-		•	•	•
Account N	Number and	Title:	412800	Amounts Transfers		ted From S	Specific Inv	ested TAFS	S -
		Debit	-	•			Credit		
A524	A528				A135AP	A518	F302		

Account	Number and	Title:	412900	Amounts Transfers		ated From	Specific Inv	ested TAFS	3 -
		Debit	-	-			Credit		
A522	A530R	A531	F302		A526	A530			
Account	Number and	Title:	413000	Appropri	ation to L	iquidate Co	ontract Autl	hority With	drawn
		Debit	-				Credit		
F302					A169				
			_	_					
Account	Number and	Title:	413100	Current-	Year Inde	finite Conti	act Author	ity	
		Debit					Credit		
A166					F304				
				_					
Account	Number and	Title:	413120	Current-	Year Defii	nite Contra	ct Authority	<i>y</i>	
		Debit		-			Credit		
A166					F304				
Account	Number and	Title:	413200	Substitut	ion of Con	tract Auth	ority		
		Debit					Credit		
A187	F304				A704				
			•	•					
Account	Number and	Title:	413300	Decrease	s to Indefi	nite Contra	ct Authorit	y	
		Debit					Credit		
F304					A172	A174	F113		
			_	•					
Account	Number and	Title:	413400	Indefinite	Contract	Authority	Withdrawn	·	
		Debit					Credit		
F304					D136				
Account	Number and	Title:	413415	Adjustmo	ustment for Definite Contract Authority - Prior-Year				ear
	Debit						Credit		
		Debit					Creuit		

Account N	Number and	Title:	413500	Contract	Authority	Liquidated	[
		Debit	•	•			Credit			
A169	F304				A170	A171	A175	A187		
Account N	Number and	Title:	413600	Contract	Authority	To Be Liqu	idated by	Frust Funds		
		Debit	-				Credit			
A175					A173					
Account N	Number and	Title:	413700	Transfers	of Contra	ct Authorit	ty - Allocat	ion		
		Debit	-	-			Credit			
A177	F393				A179	F392				
			•							
Account N					ation to Li	quidate Co	ntract Aut	hority		
		Debit					Credit			
A170	A171	A175			F302					
			•							
Account N	Number and	Title:	413900	Contract	tract Authority Carried Forward					
		Debit					Credit			
F304					F304					
<u></u>			1							
Account N	Number and	Title:	414000	Substituti	on of Borr	owing Aut	hority			
		Debit	1	ı		1	Credit			
F306					A155	A159				
Account N	Number and	Title:	414100	Current-	Year Indefi	inite Borro	wing Autho	ority		
	1	Debit	1	1		1	Credit			
A152					F306					
-			1							
Account N	Number and	Title:	414120	Current-	urrent-Year Definite Borrowing Authority					
		Debit					Credit			
A152					F306					

			Acco	ount Trans	action Po	stings		
Account	Number and	Title:	414200	Actual Re	payment (of Borrowin	g Authority	y Converted to Cash
		Debit	-	-			Credit	
F302					B120	B121	B135AP	B137AP
Account	Number and	Title:	414201	Modificat Converte		tment Trans	sfer of Born	owing Authority
		Debit		-			Credit	
F302					B111			
Account	Number and	Title:	414300	Current-	Year Decr	eases to Ind	efinite Borr	owing Authority
		Debit					Credit	
F306					A148	A158	F113	
Account	Number and	Title:	414400	Borrowin	g Authori	ty Withdrav	vn	
		Debit	<u> </u>	<u>J</u>		<u> </u>	Credit	
F306		20010			D138			
	l			<u>I</u>				<u> </u>
Account	Number and	Title:	414500	Borrowin	g Authori	ty Converte	d to Cash	
1100001110		Debit	111000	20110	g		Credit	
F306		Debit			A156			
	l	I.	<u>I</u>					1
Account	Number and	Title	414600	Actual Re	navments	of Debt, Cu	rrent_Vear	· Authority
7 Recount	rumoer and	Debit	414000	Actual IX	payments	or Debt, Cu	Credit	- Authority
F302		Debit		Τ	B120	B121AP	B135AP	
1302					B120	B121A1	B137AP	
	I	<u> </u>	1	<u>I</u>		1		1
Account	Number and	Title	414700	Actual Da	navmants	of Debt, Pr	ior Voor D	alancas
Account	ivamoer and		414/00	Actual Re	payments	or Debt, Pr		aiaiices
E202		Debit			D120	DIGIAR	Credit	
F302					B120 B121	B121AP B131	B135AP B137AP	
			1		D121	DIJI	DIJ/AI	<u> </u>
Account	Number and	Title:	414800	Resource	s Realized	From Borro	owing Auth	ority
		Debit					Credit	
		1						

R = The USSGL transaction mentions 'Reverse' in the Comment. AP = The USSGL transaction mentions 'Also Post' in the Comment.

A156

F302

			unt Transaction Postings					
Account Nun	nber and Title:	414900	Borrowin	g Authorit	y Carried	Forward		
	Debit		•			Credit		
F306				F306				
Account Nun	nber and Title:	415000	Reapprop	riations - T	Transfers-l	[n		
	Debit	-	-			Credit		
A110				F302				
Account Nun	nber and Title:	415100		ipital Tran ent, Currei		e General Fi	und of the l	J .S.
	Debit	-	•			Credit		
F302				B111	B119	B136	B139	
Account Nun	nber and Title:	415200		npital Tran ent, Prior-		e General F	und of the l	J .S.
	Debit		•	Credit				
F302				B111	B119	B136	B139	
Account Nun	nber and Title:	415300	Transfers	of Contra	ct Authori	ty - Non-All	ocation	
	Debit					Credit		
A161 A	Debit 167 F305			A163	A165	Credit		
A161 A					A165	Credit		
		415400		A163	quidate Co	Credit	nority - Non	-
	F305 F305			A163	quidate Co		nority - Non	-
	nber and Title:			A163	quidate Co	ontract Auth	nority - Non	-
Account Nun	nber and Title:			A163 ation to Lic	quidate Co rred	ontract Auth	nority - Non	-
Account Nun	nber and Title:		Allocation	A163 ation to Lie 1 - Transfer A157 ation to Lie	quidate Co rred F305	ontract Auth		
Account Nun	nber and Title: Debit	415400	Allocation	A163 ation to Lie 1 - Transfer A157 ation to Lie	quidate Co rred F305	ontract Auth Credit		

U.S. Standard General Ledger Account Transaction Postings

Account	Number and	Title:	415700	trust), Bo	rrowing A	uthority an	Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previous Precluded From Obligation					
		Debit					Credit					
A192					F132	F316	F354					
_												
Account	Number and	Title:	415730		Made Aval From Obl	nilable Fron ligation	n Appropr	iations Pre	viously			
		Debit					Credit					
A192					F132	F316	F354					
Account	Number and	Title:	415800			nilable Fron d From Ob		g Collectio	n Balances			
		Debit	-				Credit					
A194					F134	F318	F356					
Account	Number and	Title:	415900	Repayme	ayment of Repayable Advances - Current-Year Authority							
		Debit					Credit					
F302												
Account	Number and	Title:	415901	Repayme	nt of Repay	yable Adva	nces - Prio	r-Year Bala	ances			
		Debit	•	•	Credit							
F302					A216							
Account	Number and	Title:	416000	Anticipat	ed Transfe	rs - Curren	t-Year Aut	thority				
		Debit	<u> </u>	<u> </u>			Credit					
A468	A476	A478			A470	A472	A474	A532	F104			
Account	Number and	Title:	416500	Allocation	ns of Autho	rity - Antic	ipated Fro	m Invested	Balances			
		Debit					Credit					
A402					A416	F104						
					Allocations of Realized Authority - To Be Transferred From Invested Balances							
Debit					Credit							
A416 A424 A430												

Account 1	Number and	d Title:	416700	Allocation Balances	locations of Realized Authority - Transferred From Invested						
		Debit		-			Credit				
A420					A430	F302					
Account 1	Number and	d Title:	416800		ferred Fro			ified - Autho Temporary			
	Debit Credit										
		20010									
A135AP	A422	F364			A424	F362					
A135AP	A422				A424	F362					
	A422 Number and	F364	417000	Transfers	•	F362 t-Year Aut	hority				
		F364	417000	Transfers	•		chority Credit				
		F364	417000 A480	Transfers	•						
Account]	Number and	F364 1 Title: Debit			s - Curren	t-Year Aut	Credit				
Account]	Number and	F364 1 Title: Debit			- Curren	t-Year Aut	Credit A486				
Account I	Number and	F364 Title: Debit A474		A482	A160 A476	A478 A484	Credit A486 F302	ances - Rece	ivable		
Account I	Number and	F364 Title: Debit A474	A480	A482	A160 A476	A478 A484	Credit A486 F302	ances - Rece	ivable		

Account N	Account Number and Title: 417200				Non-Allocation Transfers of Invested Balances - Payable				ble
	Debit						Credit		
A522 A538					A534				

Account N	Account Number and Title: 417300 Non-A					n-Allocation Transfers of Invested Balances - Transferred					
		Debit			Credit						
A536	A536					F302					

Account N	Number and	Title:	417500	on Transfers of Current-Year Authority for Noi I Accounts				lon-
		Debit				Credit		
A181	1 1			A180	A406	A442	A478	
A444				A404	A440	A476	F302	

U.S. Standard General Ledger Account Transaction Postings

			Acco	unt Trans	action Po	stings			
Account	Number and	l Title:	417590				nt-Year Aut nal Moneta		Non-
		Debit	•	•			Credit		
H422	H480				H420				
Account	Number and	l Title:	417600	Allocation	n Transfer	s of Prior-	Year Balan	ces	
		Debit	•	•	Credit				
A436	A444	A448	A454		A404	A432	A440	A452	
A438	A446	A450			A406	A434	A442	F302	
Account	Number and	l Title:	417690	Allocation Monetary		s of Prior-	Year Baland	ces - Interi	national
		Debit	•				Credit		
H426					H424				
Account	Number and	l Title:	418000	Anticipat	ed Transfe	ers - Prior-	Year Balan	ces	
		Debit	Į				Credit		
A468	A476	A478			A470	A472	A474	F104	
Account	Number and	l Title:	418300			e Transfers of Purpose	- Unobliga	ted Baland	ces -
		Debit	<u>'</u>	•			Credit		
A468	A476	A478			A470	A472	A474	F104	
Account	Number and	l Title:	419000	Transfers	- Prior-Y	ear Balanc	es		
		Debit					Credit		
A472	A474	A480	A482		A476	A478	A484	A486	F302
			•	•	-		•		
Account	Number and	l Title:	419100	Balance T Reapprop		Extension	of Availabi	lity Other	Than
		Debit					Credit		
A460	A462				A464	A466	F302		
Account Number and Title: 419200 Balan					lance Transfers - Unexpired to Expired				
	Debit						Credit		

R = The USSGL transaction mentions 'Reverse' in the Comment. AP = The USSGL transaction mentions 'Also Post' in the Comment.

A408

A410

A412

F302

A414

			Acco	ount Trans	action Pos	stings				
Account 1	Number and	Title:	419300	Balance T		Unobligate	ed Balances	- Legislat	ive Change	
		Debit	<u> </u>				Credit			
A472	A474	A480	A482		A476	A478	A484	A486	F302	
Account 1	Number and	Title:	419500	Transfer	of Obligate	ed Balance	s			
		Debit		4	Credit					
A492R	A506	A540	A550		A488	A492	A542	A548		
A496	A508	A544			A490	A494	A546	F302		
Account 1	Number and	Title:	419600	Balance T	ransfers-I	n - Expired	d to Expired	d		
		Debit					Credit			
A467					F302					
Account 1	Number and	Title:	419700	Balance T	ransfers-C	Out - Expir	ed to Expir	ed		
		Debit					Credit			
F302					A469					
Account 1	Number and	Title:	419900	Transfer	Transfer of Expired Expenditure Transfers - Receivable					
		Debit	•	•			Credit			
A458	F372				A456	F372R				
Account 1	Number and	Title:	420100	Total Act	ual Resour	ces - Colle	cted			
		Debit		•			Credit			
F302					F301AP	F302	F314	F390		
Account 1	Number and	Title:	420190	Total Act Fund	ual Resour	ces - Colle	cted - Inter	national M	Ionetary	
		Debit					Credit			
H480										
Account 1	Account Number and Title: 420800 Ad Pa					Resources	s - Dispositi	on of Can	celed	
		Debit	•	•			Credit			
	1		1			1	1			

R = The USSGL transaction mentions 'Reverse' in the Comment. AP = The USSGL transaction mentions 'Also Post' in the Comment.

F302

D145

U.S. Standard General Ledger Account Transaction Postings

Account Number and Title: 421000 Anticipated Reimbursements									
		Debit					Credit		
A702	F116				A706	A708	C182	C650	F112

Account N	Account Number and Title: 421200 Liqu					iquidation of Deficiency - Offsetting Collections				
		Debit					Credit			
C110	C110									

Account N	Account Number and Title: 421500				Anticipated Expenditure Transfers from Trust Funds				
	Debit						Credit		
A114	F116				A498	F112			

Account	Number and	d Title:	422100	Unfilled (Customer O	orders With	out Advan	ce	
		Debit					Credit		
A704	A706	F380R			A714	C430	D110AP	D618AP	
	12,00					D102AP	D120AP	F109	
					C182	D103	D134AP	F380	

Account 1	Account Number and Title: 422200 Unfilled					rders With	Advance		
		Debit					Credit		
A704 C182 F382R					A710	A711	B610	F110	F382

Account N	Number and	Title:	422300	Uncollect	Uncollected Subsidy from Program Account					
		Debit					Credit			
C101	C101				C103					

Account N	Number and	Title:	422500	Expenditu	penditure Transfers From Trust Funds - Receivable					
	Debit						Credit			
A498	A498 D144 F372R F384R					A502	D144R	F372	F384	

Account N	Number and	Title:	423000	Unfilled C	nfilled Customer Orders Without Advance - Transferred					
	Debit						Credit			
A546	A546 F380					F380R				

U.S. Standard General Ledger Account Transaction Postings

Account Nu	ımber and	Title:	423100	Unfilled C	Customer (Orders Wit	h Advance -	Transferr	ed
		Debit					Credit		
A474	F382				A478	F382R			
Account Nu	mber and	Title:	423200	Appropris		t Fund Exp	enditure Ti	ransfers - R	Receivable
		Debit					Credit		
A542	F384				A540	F384R			
Account Nu	mber and	Title:	423300	Reimburs	ements Ea	rned - Reco	eivable - Tr	ansferred	
		Debit					Credit		
A542	F386				A540	F386R			
Account Nu	ımber and	Title:	423400	Other Fed	leral Recei	ivables - Tr	ansferred		
		Debit					Credit		
A542	F388				A540	F388R			
Account Nu	Account Number and Title: 424000 Approprocess Collect				ations Red	uced by Of	fsetting Col	lections or	Receipts -
		Debit					Credit		
F148					C205				
Account Nu	ımber and	Title:	425100	Reimburs	ements Ea	rned - Rec	eivable		
		Debit					Credit		
A714	A715	C430	F386R		C185	C186	F144	F386	
Account Nu	mber and	Title:	425200	Reimburs Exception		rned - Coll	ected From	Federal/No	on-Federal
		Debit					Credit		
A708	A711	C185	C186	C753	F302				
Account Number and Title: 425300 Prior-Y Paid					-Year Unfilled Customer Orders With Advance - Refunds				- Refunds
		Debit					Credit		
B610				F302					

			ACC	ount Iran	unt Transaction Postings						
Account	Number an	d Title:	425400	Reimbu	rsements E	arned - Col	lected From	Non-Feder	al Sources		
		Debit		_			Credit				
A251	A710				F302						
Account	Number an	d Title:	425500	Expend	iture Trans	fers from T	rust Funds -	- Collected			
		Debit	-	-			Credit				
A502					F302						
Account	Number an	d Title:	426000	Actual (Collections	of Governn	nental-Type	Fees			
		Debit	-	-			Credit				
A220	C107	C109			C110	F302					
Account	Number an	d Title:	426100	Actual (Collections	of Business	-Type Fees				
		Debit	-	-			Credit				
A220	C107	C109	C116	C117	C110	F302					
				•							
Account	Number an	d Title:	426200	Actual (Collections	of Loan Pri	ncipal				
		Debit					Credit				
A220	C107	C109			F302						
Account	Number an	d Title:	426300	Actual (Collections	of Loan Int	erest				
		Debit					Credit				
A220	C107	C109	C154		F302						
			_								
Account	Number an	d Title:	426400	Actual (Collections	of Rent					
		Debit					Credit	1			
C109					F302						
				_							
Account	Account Number and Title: 426500 A				Actual Collections From Sale of Foreclosed Property						
		Debit					Credit				
C109	C612	C614	C616	C628	F302						

U.S. Standard General Ledger Account Transaction Postings

Account 1	Number and	Title:	426600	Other Act Sources	tual Busine	ss-Type Co	llections Fr	om Non-Fe	ederal
	Debit						Credit		
A220	20 C148 C626 C634				C110	F302			
C107					·				·
C109	C109 C609 C632 C646								

Account 1	Account Number and Title: 426700				Other Actual Governmental-Type Collections From Non- Federal Sources					
		Debit					Credit			
A220	A220 C107 C109				B118	C110	F302			

Account 1	Number and	Title:	426800		Interest Collected From Foreign Securities and Special Drawing Rights (SDR)					
	Debit						Credit			
C113				C601	B210	B446	C419			
C115	C115 C126 C157 C6			D616						

Account N	Number and	Title:	427100	Actual Pr	ogram Fun	d Subsidy (Collected	
		Debit					Credit	
C103	C103 C106				F302			

Account	Account Number and Title: 427300				Collected Fr	om Treasu	ry		
	Debit						Credit		
C107	C107 C140 C602 C618 C784					B128AP	B162	C457	C708
C109	C204	C606	C702		B126	B129	B162AP	C604	F302
C124	C124 C453 C608 C706					B160AP	B163AP	C704	

Account N	Sumber and	Title:	427500	Actual Co	Actual Collections From Liquidating Fund					
	Debit						Credit			
C413	C413				F302					

Account N	Number and	Title:	427600	Actual Co	llections F	rom Financ	ing Fund	
		Debit					Credit	
C107	C109				F302			

Account N	Number and	Title:	427700	Other Actual Collections - Federal/Non-Federal Exception Sources					
Debit							Credit		
A220	1 1 1				C110	F302			
B121AP	B121AP C107 C140 C647								

Account N	Number and	Title:	428300	Interest R	Interest Receivable From Treasury				
	Debit						Credit		
C416	C416				C140				

Account N					Receivable From the Liquidating Fund					
	Debit						Credit			
C412	C412				C413					

Account N	Number and	Title:	428700	Other Fed	leral Recei	vables		
Debit							Credit	
C415	C415 C416 C648 C650 F				C140	C647	F388	

Account N	Account Number and Title: 429000				Amortization of Investments in U.S. Treasury Zero Coupon Bonds						
	Debit						Credit				
E113					F302						

Accou	nt Number and	Title:	429500	Adjustments to the Exchange Stabilization Fund (ESI					")
	Debit						Credit		
D575	D575 D591 D592 D5			D604	D573	D594	D606		

Account N	Account Number and Title: 42			Adjustme	nts to the I	nternationa	ıl Monetary	y Fund	
	Debit						Credit		
H438	H438 H446				H440	H449			

U.S. Standard General Ledger Account Transaction Postings

Account	Number and	d Title:	431000	Anticipat	ed Recover	ies of Prior	-Year Obli	gations	
		Debit	-				Credit		
A138	A140	F116			A499AP	C136	D134	D308AP	
					C130	D110	D136AP	F112	
					C132	D120	D138AP		

Account 1	Number and	Title:	432000	U	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources					
		Debit					Credit			
D140	D140 D144R F334				D142	D144	F334			

Account N	Account Number and Title: 435000			Canceled	Authority			
Debit							Credit	
D145					F119	F120	F128AP	

Account N	Account Number and Title: 435100 Pa					cellation of	Authority	
Debit							Credit	
F301AP	F301AP F390				F122	F128AP		

Account Number and Title:	435190	Partial Ca Fund	Partial Cancellation of Authority - International Monetary Fund				
Deb	t	-			Credit		
		H428					

Account N	Jumber and	Title:	435400	Appropriation Withdrawn						
		Debit			Credit					
F302					D622					

Account Number and Title:			435500	Cancellation of Appropriation From Unavailable Receipts						
Debit					Credit					
F302					F146					

Account Number and Title:			435600	Cancellation of Appropriation From Invested Balances						
Debit					Credit					
F302					F121					

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U.S. Standard General Ledger Account Transaction Postings

Account 1	Number and	Title:	435700			ropriated A		eceivable Fr	om	
		Debit	-	-			Credit			
F369					A519AP	D141AP	F123			
Account 3	Number and	Title:	436000	Appropri	ation Purp	ose Fulfille	d - Balance	Not Availa	ble	
		Debit		-			Credit			
					F147					
Account 1	Number and	Title:	437000	Offset to a		tion Realize	d for Rede	emption of T	reasury	
		Debit	<u> </u>				Credit			
F302					C780					
				•						
Account 1	Number and	Title:	438200	Tempora	ry Reductio	on - New Bu	ıdget Auth	ority		
Debit					Credit					
F360	F362	F366			A135					
Account]	Number and	Title:	438300	Tempora	ry Reductio	on - Prior-Y	ear Balan	ces		
		Debit					Credit			
F360	F362	F366			A135					
Account 1	Number and	Title:	438400	Tempora	rv Reductio	on/Cancella	tion Retur	ned by App	ropriation	
		Debit		<u> </u>			Credit	, <u>11</u>	<u> </u>	
A108	F391	20010			F360	F364	F368	F369		
	1 - 2 / -			1						
Account	Number and	Title:	438500	Tempora	ry Sequeste	er Returned	for Cance	ellation		
		Debit	•				Credit			
F119					F391					
				Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority						
Account 1	Number and	Title:	438700					rom Unava	ilable	
Account]	Number and	Title: Debit	438700					rom Unava	ilable	

Account Number and Title:	_	emporary Reduction of Appropriation From Unavailable eccipts, Prior-Year Balances					
Debit	-				Credit		
F302			A189				

Account N	Number and	Title:	439000	Reappropriations - Transfers-Out					
		Debit					Credit		
F302					A112				

Account N	Account Number and Title: 439100				nts to Inde	finite Appr	opriations	
		Debit					Credit	
F107	F302				F106			

Account N	Number and	Title:	439200	Permaner	Permanent Reduction - New Budget Authority					
		Debit					Credit			
F302	F304	F306			A131	A133	A136	A185AP		
					A132	A134	A145			

Account N	Number and	Title:	439300	Permanent Reduction - Prior-Year Balances					
		Debit					Credit		
F302	F304	F306			A131	A133	A136	A145	
					A132	A134	A144	A185AP	

Account 1	Number and	Title:	439400	Receipts 1	U navailable	for Obliga	tion Upon	Collection		
		Debit			Credit					
A190	B124AP	B128AP	B162AP	C604	A108	A530R	C454	C618	C752	
A520	B126	B129	B163AP		A188	A531	C602	C622	C754	
A530	B126AP	B160AP	C458		A195	C114	C606	C624	E113	
					A250	C124	C608	C750	F359	

Account N	Number and	Title:	439401		Daily Inflation/Deflation Compensation Adjustment - Unavailable					
		Debit			Credit					
C457	457									

Fiscal Year 2021 Reporting Section III

U.S. Standard General Ledger Account Transaction Postings

			71000	ant mano	400.0111	oungo			
Account 1	Number and	Title:	439402		lation/Defl y Unavaila	ation Comp	pensation A	Adjustmen	t -
		Debit	•	•			Credit		
A191					A193				
	•	· I	•	<u> </u>			<u>.</u>	<u>I</u>	
Account 1	Number and	Title:	439500			ble for Obl ent-Year Au		rsuant to P	ublic Law -
		Debit					Credit		
A128R	A197R	A198R	F126		A128	F396			
Account 1	Number and	Title:	439504		n Limitati lget Autho		orary - Prio	or-Year an	d Current-
		Debit					Credit		
F396					D624				
				Collection		pts Unavai		ong	
		Debit					Credit		
F359					A130				
Account 1	Number and	Title:	439700	Contract		-			rity and Obligation -
		Debit					Credit		
B124AP	B128AP	B162AP	F316		A127	F317	F334	F358	
B126	B129	B163AP	F334						
B126AP	B160AP	F132	F354						
Account 1	Number and	Title:	439701	Appropri Prior-Yea		nporarily F	recluded I	From Oblig	gation -
		Debit	•		Credit				
F317					A124				
		_	_	_	_	_		_	

Account N	Number and	Title:	439730	Appropri	riations Temporarily Precluded From Obligation					
		Debit			Credit					
B124AP	B128AP	B162AP	F316		A127					
B126	B129	B163AP	F354							
B126AP	B160AP	F132								

Account N	Number and	Title:	439800	Offsetting	Collection	s Tempora	rily Preclu	ded From C	Obligation	
		Debit			Credit					
B124AP	B128AP	B162AP	F318		A129 E113					
B126	B129	B163AP	F356							
B126AP	B160AP	F134								

Account N	Una					ecial and Trust Fund Refunds and Recoveries Temporarily available - Receipts and Appropriations Temporarily ecluded From Obligation						
		Debit					Credit					
F358	F358											

Account N	Number and	Title:	442000	Unapport	Unapportioned Authority - Pending Rescission				
	Debit						Credit		
A136	A136 A137R F308 F312				A137				

Account N	Number and	Title:	443000	Unapport	ioned Auth	ority - OM	B Deferral	
		Debit					Credit	
A126R F308 F312					A126			

Account	Number and	Title:	445000	Unapport	tioned Auth	ority			
		Debit		-			Credit		
A116	A143	A442	B139	F104	A102	A196	A462	C176	C754
A118	A144	A470	B160AP	F106	A104	A197AP	A468	C190	C755
A124	A145	A484	B162	F108	A105	A197R	A480	C204	D108
A125	A148	A486	B162AP	F112	A108	A198R	A482	C452	D110
A126	A164	A499	B163AP	F113	A110	A199R	A498	C453	D120
A127	A174	A519AP	C456	F118	A114	A200	A499AP	C602	D134
A128	A178	B118	C457	F121	A126R	A202	A510	C606	D136AP
A129	A185AP	B121	C604	F122	A128R	A212	A511	C608	D138AP
A130	A189	B121AP	C704	F123	A137R	A220	A516	C609	D308AP
A131	A193	B124AP	C708	F127	A138	A250	A528	C618	D618
A132	A199	B126	D136	F128AP	A140	A251	A532	C622	F107
A133	A213	B126AP	D137	F147	A152	A252	A702	C624	F108R
A134	A216	B128AP	D138	F312	A161	A402	B121AP	C626	F112
A135	A253	B129	D141AP	F334	A166	A408	B135	C630	F114
A137	A426	B131	D438		A167	A410	B450	C632	F116
A139	A430	B135AP	D622		A178R	A416	C106	C634	F126
A142	A440	B137AP	D624		A184	A420	C114	C636	F128
					A186	A444	C124	C702	F308
					A190	A446	C130	C706	F334
					A191	A448	C132	C750	
					A192	A450	C136	C751	
					A194	A458	C158	C752	
					A195	A460	C172	C753	

Account 1	Number and	Title:	451000	Apportion	nments				
		Debit					Credit		
A120	A440	B126	C106AP	F113	A116	B450	C608	C706	F107
A135	A442	B126AP	C604	F121	A122	C124	C618	D110AP	F108R
A163	A499	B128AP	C704	F122	A177	C204	C646AP	D120AP	
A165	A500	B129	C708	F123	A500R	C602	C648AP	D618	
A179	A512	B137	D107	F127	A708AP	C606	C702	D618AP	
A404	A514	B138	D114	F128AP					
A406	A519AP	B160AP	D122	F147					
A412	A534	B162	D126	F308					
A414	B107	B162AP	D141AP	F312					
A426	B121AP	B163AP	F106						
A430	B124AP	B416	F108						

Account N	Number and	Title:	459000	Apportion Apportion		iticipated F	Resources -	Programs S	Subject to
	Debit						Credit		
A122					A118				
A708AP	A708AP C648AP D120AP F112								

Account N	Number and	Title:	461000	Allotment	ts - Realize	d Resource	S		
		Debit					Credit		
A135	A519AP	B138	C406	E109	A120	B306R	C112	C452	D120AP
A148	A534	B152	C456	E204AP	A122	B310	C134	C453	D618AP
A163	A712	B154	C457	E412	A500R	B404	C137	C646AP	F107
A165	B102	B202	D107	F106	A708AP	B450	C138	C648AP	F108R
A189	B104	B302	D112	F108	B302R	C106AP	C139	D110AP	F111
A404	B106	B306	D114	F109					
A406	B107	B308	D122	F110					
A412	B108	B314	D126	F113					
A414	B109	B406	D141AP	F121					
A426	B114	B412	D436	F122					
A430	B116	B416	D438	F123					
A440	B121	B417	D502	F127					
A442	B121AP	B418	D626	F128AP					
A499	B122	B428	E102	F147					
A500	B135AP	B430	E104	F308					
A512	B137	B436	E106	F312					
A514	B137AP	B452	E108	H402					

Account N	lumber and	Title:	462000	Unobligat	ed Funds E	Exempt Fro	m Apporti	onment	
		Debit					Credit		
A119	A216	B103	B308	E102	A102	A250	B304R	C204	C706AP
A124	A404	B107	B316	E104	A104	A251	B306R	C204AP	C708AP
A127	A406	B109	B406	E106	A105	A402	B312	C412AP	C750
A128	A412	B121	B412	E108	A108	A416	B404	C416AP	C751
A129	A414	B121AP	B416	E109	A110	A420	C106AP	C452	C752
A130	A426	B124AP	B418	E204AP	A114	A444	C107AP	C453	C753
A131	A430	B126	B430	E412	A123	A446	C109AP	C602	C754
A132	A440	B126AP	C456	F104	A128R	A448	C112	C602AP	C755
A133	A442	B128AP	C457	F106	A137R	A450	C114	C606	D108
A134	A470	B129	C604	F108	A152	A458	C114AP	C606AP	D108AP
A135	A484	B131	C604R	F109	A166	A460	C116AP	C608	D110
A136	A486	B135AP	C608R	F110	A177	A462	C124	C612AP	D110AP
A137	A499	B137	C704	F113	A178R	A468	C124AP	C614AP	D120
A139	A500	B137AP	C708	F121	A186	A480	C130AP	C616AP	D120AP
A145	A512	B138	C780	F122	A186AP	A482	C132	C618	D134
A148	A514	B152	D107	F123	A190	A498	C132AP	C618AP	D134AP
A164	A519AP	B154	D114	F127	A191	A499AP	C134	C622	D136AP
A174	A520	B160AP	D122	F128AP	A192	A500R	C136	C624	D138AP
A178	A530	B162	D126	F147	A194	A510	C136AP	C626AP	D141
A179	A534	B162AP	D141AP	F312	A195	A516	C138	C640	D308AP
A185AP	A712	B163AP	D436		A196	A528	C139	C640AP	D618AP
A189	A712R	B304	D438		A197AP	A530R	C154AP	C646AP	F107
A193	B102	B306	D622		A197R	A531	C158	C648AP	F108R
					A198R	A702	C172	C702	F111
					A212	A706AP	C176	C702AP	F123AP
					A212AP	B126AP	C182AP	C704AP	F310
					A220	B162AP	C190	C706	

Account N	Number and	Title:	462090		Unobligated Funds Exempt From Apportionment - International Monetary Fund				
Debit							Credit		
H420				H449	H400	H422	H438	H448	
					H406	H426	H446		

Account N	Number and	Title:	462091	Unobligat Internatio (NAB)	oligated Funds Exempt From Apportionment - rnational Monetary Fund - New Arrangements to Borrow B)					
		Debit					Credit			
H424	H424									

Account 1	Number and	Title:	463500		t Available ion Fund (I	- Adjustm ESF)	ents to the	Exchange		
		Debit					Credit			
A501	B444	D573	D606	D612	C113	C127	C600	D592		
B210	C419	D594	D608	D614	C115	C148	C601	D604		
					C119 C157 C784 D610					
					C126 C423 D575 D616					

Account N	Number and	Title:	465000	Allotment	ts - Expired	l Authority			
		Debit					Credit		
A112	A469	D103	D134AP	F120	A105	A454	C132	D136AP	F312
A432	A484	D106	D141AP	F121	A408	A467	C136	D138AP	
A434	A499	D110AP	D436	F123	A410	A480	D102	D308AP	
A452	A513	D114	D438	F128AP	A436	A499AP	D108	D618	
A456	A519AP	D120AP	D618AP	F144	A438	C130	D120	F128	
A464	A712	D122	D622	F146					
A466	D102AP	D126	D626						

Account N	Number and	Title:	469000	Anticipate Apportion	ted Resources - Programs Exempt From onment					
		Debit			Credit					
A123	C109AP	C182AP	C616AP	C706AP	A119	A712R	C604R	C608R	F112	
A186AP	C114AP	C204AP	C618AP	C708AP						
A212AP	C116AP	C412AP	C626AP	D108AP						
A706AP	C124AP	C416AP	C640AP	D110AP						
B126AP	C130AP	C602AP	C646AP	D120AP						
B162AP	C132AP	C606AP	C648AP	D134AP						
C106AP	C136AP	C612AP	C702AP	D618AP						
C107AP C154AP C614AP C704AP F112				F112						

Account N	Number and	Title:	470000	Commitm	ients - Prog	grams Subj	ect to Appo	rtionment	
	Debit						Credit		
A499	B306	B314	D114	F308	B302	B306R	D502		
B121AP	B308	B416	D122	F312					
B137	B309	B606	D126						
B302R	B310	D107	F113						

Account N	Number and	Title:	472000	Commitm	ients - Prog	grams Exen	npt From A	pportionm	ent	
		Debit			Credit					
A499	B306	B416	D126		B304	B306R				
B121AP	B308	D107	F113							
B137	B312	D114	F310							
B304R	B316	D122	F312							

Account 1	Number and	Title:	480100	Undeliver	ed Orders	- Obligatio	ns, Unpaid	
		Debit	-	-			Credit	
A146	B306R	B438	D150AP	F111	B306	B312	B316	
B104	B308	C408	E102	F332	B310	B314	F330	
B105	B402	C432	E104					
B107	B404	D134	E106					
B130	B436	D149	E108					

Account N	Number and	Title:	480200	Undeliver	Undelivered Orders - Obligations, Prepaid/Advanced				
	Debit				Credit				
B604	B604 C112 F328				B308	B309	F326		

Account 1	Number and	Title:	483100	Undeliver	Undelivered Orders - Obligations Transferred, Unpaid					
	Debit						Credit			
A488	A490	F330			A506	A508	F332			

Account N	Number and	Title:	483200	Undelivered Orders - Obligations Transferred, Prepaid/Advanced					
	Debit						Credit		
A494	A494 A548 F326				A496	A550	F328		

Account N	Number and	Title:	487100		d Adjustmo Obligations		paid Undeli	vered
		Debit				Credit		
A499AP	A499AP D120 D134 D136				F332			

Account N					Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected						
		Debit					Credit				
C130	C130				F328						

Account 1	Account Number and Title: 488100				Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid					
							Credit			
F330	F330				D114					

Account N	Account Number and Title: 488200				Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced					
	Debit				Credit					
F326					D122					

Account 1	Number and	Title:	490100	Delivered	Orders - (Obligations,	Unpaid		
		Debit					Credit		
A500R						B417	B444	D595	E109
A504	B112	B210	B450		A501	B418	B452	D608	E204AP
					B402	B428	C614	E102	E412
					B406	B430	D112	E104	F324
					B412	B436	D134	E106	
					B416	B438	D591	E108	

U.S. Standard General Ledger Account Transaction Postings

Account	Number and	d Title:	490200	Delivered	Orders - C	Obligations ,	Paid		
		Debit	-	-	Credit				
C134	C138	F314			A146	B104	B113	B152	D149
C137	C139	F322			A504	B105	B114	B154	D150AP
					A512	B106	B116	B202	D436
					A513	B107	B121AP	B604	F320
					A514	B108	B122	B606	H402
					A712	B109	B130	C406	
					B102	B110	B137	C408	
					B103	B112	B138	C432	

Account N	Number and	Title:	493100	Delivered	Orders - C	Obligations '	Transferre	d, Unpaid	
	Debit						Credit		
A492	A492 F324				A492R	F325			

Account N	Number and	Title:	497100	Downward Adjustments of Prior-Year Unpaid Deliver Orders - Obligations, Recoveries				red	
	Debit						Credit		
D102			D616	F123AP	F325				
D110	D110 D142 D610 D6			F128					

Account N	Number and	Title:	497200	Downward Adjustments of Prior-Year Paid Delivered Orders Obligations, Refunds Collected					
	Debit						Credit		
A511					F322				
C132	C132 C751 C755 D308AP								

Account N	Number and	Title:	498100		Adjustment ns, Unpaid		Year Delive	red Orders	-
	Debit						Credit		
B115					D106	D140	D614		
					D107	D612	D626		

Account N	Account Number and Title: 498200				Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid					
		Debit					Credit			
F320					B115	D126				

Account N	Number and	Title:	510000	Revenue l	From Good	ls Sold			
		Debit					Credit		
F336					A708	C109	C426	C646	
					A710	C145	C430	C648	
					A711	C420	C640	C650	
					A714	C424	C644	F144AP	

Account N	Number and	Title:	510900	Contra R	evenue for	Goods Sold	l	
		Debit					Credit	
D402 D436				D402R	F336			

Account 1	Number and	Title:	520000	Revenue 1	From Servi	ces Provide	ed		
		Debit					Credit		
F144	F336	H301			A186	A711	C145	C422	F144AP
					A188	A714	C188	C424	
					A708	C109	C190	C426	
					A710	C135	C420	C650	

Account N	Number and	Title:	520900	Contra R	evenue for	Services Pr	ovided	
	Debit						Credit	
D402 D436					D402R	F336	H301	

Account N	Number and	Title:	531000	Interest R	Revenue - O	ther			
		Debit					Credit		
F336	H301				A186 C141 C402 C422				
					A188	C145	C404AP	C438	
					C109	C154	C416	E121	
					C135	C188	C420	F144AP	

U.S. Standard General Ledger Account Transaction Postings

Account	Number and	d Title:	531100	Interest R	Revenue - Iı	vestments			
		Debit		-			Credit		
C455	C611	E117R	H301		A186	C135	C416	C603	E113
C605	C619	F336			A188	C141	C418	C607	E117
					A250	C145	C419	C621	E119
					A251	C154	C420	C624	F144AP
					B144	C188	C422	C784	
					B153	C402	C423	D612	
					C109	C404AP	C450	D614	

Account 1	Number and	Title:	531200	Interest R	Revenue - L	oans Receiv	vable/Unin	vested Fund	ls
		Debit					Credit		
F336	H301				A186	C135	C154	C416	C436
					A188	C141	C188	C420	C437AP
					C107	C145	C402	C422	F144AP
					C109	C148	C404AP	C435	

Account N	lumber and	Title:	531300	Interest R	erest Revenue - Subsidy Amortization					
	Debit						Credit			
F336					E118					

Account 1					Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act						
	Debit						Credit				
F336	F336				C145						

Account	Account Number and Title: 531500 Debit				Contra Revenue for Dividend Income Accounted for Under Provisions of the Federal Credit Reform Act				
		Debit					Credit		
D402	D424				D402R	F336			

Account N	Number and	Title:	531700	Contra R	evenue for	Interest Re	venue - Lo	ans Receiva	ble
Debit							Credit		
D402	D424	D436	D438		D402R F336 H301				

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Account	Number and	Title:	531800	Contra R	Contra Revenue for Interest Revenue - Investments					
Debit							Credit			
C603	C603 C621 D424 D438				C605	C619	F336			
C607	D402	D436	E205		C611	D402R	H301			

Account N	Number and	Title:	531900	Contra R	Contra Revenue for Interest Revenue - Other				
	Debit						Credit		
D402	D424	D436	D438		D402R	F336	H301		

Account	Number and	Title:	532000	Penalties	and Fines I	Revenue			
	Debit						Credit		
F336	H301				A186 C135 C402 C420				
					A188	C141	C404AP	C422	
					C109	C188	C416	F144AP	

Account N	Number and	Title:	532400	Contra R	evenue for	Penalties aı	nd Fines	
	Debit						Credit	
D424	D436 D438				F336	H301		

Account	Number and	Title:	532500	Administr	rative Fees	Revenue			
	Debit						Credit		
F336	H301				A186	C135	C188	C416	F144AP
					A188	C141	C402	C420	
					C109	C145	C404AP	C422	

Account N	Number and	Title:	532900	Contra R	Contra Revenue for Administrative Fees				
	Debit						Credit		
D402	D424	D436	D438		D402R	F336	H301		

Account N	Number and	Title:	540000	Funded B	Funded Benefit Program Revenue					
	Debit						Credit			
F336	H301				A186	C109	C416	C422		
					A715	C190	C420	F144AP		

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Account N	Account Number and Title: 540500 Unfur					funded FECA Benefit Revenue					
	Debit						Credit				
F336					C421						

Account Number and	Γitle:	540600	Contra R	tra Revenue for Unfunded FECA Benefit Revenue				
Debit						Credit		
				F336				

Account N	Number and	Title:	540900	Contra R	Contra Revenue for Funded Benefit Program Revenue				
Debit							Credit		
D402	D436	D438			D402R	F336	H301		

Account N	Number and	Title:	550000	Insurance	and Guar	antee Prem	ium Reven	ue	
	Debit						Credit		
F336	F336 H301				C109	C420	C422	C424	F144AP

Account 1	Number and	Title:	550900	Contra R Revenue	evenue for Insurance and Guarantee Premium				
Debit							Credit		
D402	D436	D438			D402R F336 H301				

Account	Number and	Title:	560000	Donated 1	Revenue - I	inancial R	esources		
	Debit						Credit		
F336	H301				A186	C135	C158	C402	C420
					A188	C141	C192	C404AP	F144AP

Account N	Number and	Title:	560900	Contra R	tra Revenue for Donations - Financial Resources				
	Debit						Credit		
D402	D436	D438			D402R	F336	H301		

Account N	Number and	Title:	561000	Donated I	Revenue - N	lon-Financ	ial Resourc	es	
		Debit		Credit					
F336	H301				C102 C164				

Account	Number and	Title:	561900	Contra D	tra Donated Revenue - Nonfinancial Resources					
		Debit					Credit			
D402	D436	D438			D402R	F336	H301			

Account N	Number and	Title:	564000	Forfeiture	e Revenue -	Cash and	Cash Equiv	valents	
	Debit						Credit		
F336					A186	C172	C174	D554	

Account N	Number and	Title:	564900	Contra Fo	ra Forfeiture Revenue - Cash and Cash Equivalents				
Debit				-			Credit		
D402					D402R F336				

Account N	Jumber and	Title:	565000	Forfeiture	e Revenue -	Forfeiture	s of Proper	ty	
	Debit						Credit		
F336					A186	C636	D554	D558	

Account N	Jumber and	Title:	565900	Contra Fo	orfeiture R	evenue - Fo	rfeitures of	f Property	
Debit							Credit		
D402					D402R	F336			

Account N	Number and	Title:	570000	Expended	l Appropria	ations - Use	d - Accrue	d	
		Debit	-	-			Credit		
B110AP	B235	D102R	D618R	F148R	A202AP	B416AP	B438AP	D626AP	E109AP
B115AP	B450R	D110R	F128R	F336	B134	B418AP	B452AP	E102AP	E204AP
					B402AP	B428AP	D106AP	E104AP	E412AP
					B406AP	B430AP	D107AP	E106AP	
					B412AP	B436AP	D134AP	E108AP	

Account N	Number and	Title:	570010	Expended	l Appropri	ations - Dis	bursed		
		Debit					Credit		
C132R	C136R	C138R	D108R		B102AP	B108AP	B122AP	B235	D126AP
C134R	C137R	C139R	F336		B105AP	B109AP	B130AP	B604AP	
					B106AP	B110AP	B202AP	C136AP	
					B107AP	B115AP	B234	C408AP	

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U.S. Standard General Ledger Account Transaction Postings

Account 1	Number and	l Title:	570500			ations - Priers - Years P			
		Debit	-	-			Credit		
D310R	D312R	F336			D304	D306AP	D308AP	F336	
Account 1	Number and	Title:	570800	Expended	l Appropri	ations - Pri	or-Period A	Adjustmen	ts Due to
				Correctio	ns of Erro	rs			
		Debit					Credit		
D310R	D312R	F336			D304	D306AP	D308AP	F336	
Account 1	Number and	Title:	570900			ations - Pricipl		Adjustmen	ts Due to
		Debit					Credit		
D310R	D312R	F336			D302	D306AP	D308AP	F336	
Account 1	Account Number and Title: 571300				ceivable fr	Receivable om a Feder U.S. Gover	al Agency -		
		Debit		•			Credit		
					C133				
Account 1	Number and	Title:	572000	Financing	Sources T	[ransferred	In Withou	t Reimbur	sement
		Debit					Credit		
E610	F336				A550	E606	E608		
Account	Number and	Title:	573000	Financing	Sources T	Fransferred	Out Witho	out Reimbu	ırsement
11000 0010	. , , , , , , , , , , , , , , , , , , ,	Debit	10.000	1	, = 0 ar c c s -		Credit		
A548	E510	E512			E514	F336	Crean		
115 10	2210	2012			EUT.	1330			
Account 1	Number and	Title:	573500	Appropri	ated Dedic	ated Collec	tions to be	Transferre	ed In
		Debit					Credit		
					A184				
Account Number and Title: 573600				Appropri	ropriated Dedicated Collections to be Transferred Out				
			•			C 1'4			
		Debit					Credit		

Account N	Jumber and	Title:	574000	Appropri	Appropriated Dedicated Collections Transferred In					
		Debit					Credit			
F336	F336				A133AP	A184	A185	A189AP		

Account 1	Number and	Title:	574500	Appropri	Appropriated Dedicated Collections Transferred Ou				
		Debit					Credit		
A133	A133 A183 A185AP A189				F336				

Account	Number and	Title:	575000	Expenditu	enditure Financing Sources - Transfers-In					
Debit				-			Credit			
A456					A458	A510	C109	C415		
					A498	A511	C403	D144		

Account N	Number and	Title:	575500	Non-Expe	enditure Fi	nancing So	urces - Tra	nsfers-In - (Other
		Debit					Credit		
A135AP	A518	A542	F123AP		A161	A410	A450	A482	A532
A422	A519	A546	F336		A167	A416	A454	A508	
					A171	A420	A462	A516	
					A173	A438	A467	A528	
					A177	A446	A474	A531	

Account	Number and	Title:	575600	Non-Expe Transfers	n-Expenditure Financing Sources - Transfers-In - Capital ansfers					
	Debit						Credit			
F336	F336					C196	E516			

Account N	Number and	Title:	576000	Expenditu	ure Financi	ng Sources	- Transfer	s-Out	
		Debit					Credit		
A500	A500 A512 A514				A500R	D141	D142	F123AP	F336
A501 A513 D140									

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Account	Number and	Title:	576500	Non-Expe	enditure Fi	nancing So	urces - Tra	nsfers-Out	- Other
		Debit	-				Credit		
A134	A406	A442	A486	F121	A424	A523	A540	F336	
A145	A414	A452	A488		A522	A530R	A544		
A163	A426	A466	A520						
A165	A430	A469	A530						
A179	A434	A478	A534						

Account 1	Account Number and Title: 576600				Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers					
		Debit					Credit			
A143	A144	B111	B139		F336					

Account N	Account Number and Title: 577500 No.					ncing Sour	ces Transfe	erred In	
	Debit						Credit		
F336	F336				C155	C420	E604	F144AP	

Account N	Number and	Title:	577600	Non-Budg	Non-Budgetary Financing Sources Transferred Out				
	Debit						Credit		
D148	D148 D149AP E508 E509				F336				

Account N	Number and	Γitle:	578000	Imputed 1	Financing S	Sources			
	Debit						Credit		
F336					E402				

Account N	Number and	Title:	579000	ancing Sources					
	Debit						Credit		
F336					C119	C145	C430		

Account N	Number and	Title:	579100	Adjustme	Adjustment to Financing Sources - Credit Reform				
	Debit						Credit		
A202AP	A208	D147AP	D150		A206	D147	D149	D150AP	
A204	A204 D146 D149AP F336								

		Acco	ount Trans	action Po	stings			
Account Num	ber and Title:	579200	Financing Liability	Sources 7	To Be Tran	sferred Out	- Continge	nt
	De	bit	•			Credit		
B425				F336				
	·							
Account Num	ber and Title:	579500	Seigniora	ge				
	De	bit	-			Credit		
F336				C145				
Account Num	ber and Title:	580000	Tax Reve	nue Collec	cted - Not C	Otherwise Cl	assified	
	De	bit	-			Credit		
F336				A186	C135	C143AP		
				A188	C141	D586		
Account Num	ber and Title:	580100	Tax Reve	nue Collec	cted - Indiv	idual		
	De	bit				Credit		
F336				A188	C135	C141	C143AP	D586
	•		•		•	•	•	•
Account Num	ber and Title:	580200	Tax Reve	nue Collec	cted - Corp	orate		
	De	bit	•			Credit		
F336				A188	C135	C141	C143AP	D586
Account Num	ber and Title:	580300	Tax Reve	nue Collec	cted - Unen	ıployment		
	De	bit	•			Credit		
F336				A188	C135	C141	C143AP	D586
					<u> </u>			<u> </u>
Account Num	ber and Title:	580400	Tax Reve	nue Collec	cted - Excis	e		
	De	bit	<u>.</u>			Credit		
F336				A188	C135	C141	C143AP	D586
•	•	•						
Account Num	ber and Title:	580500	Tax Revenue Collected - Estate and Gift					
	De	bit		Credit				
F336				A188	C135	C141	C143AP	D586

Part 1

Account N	lumber and	Title:	580600	Tax Reve	Tax Revenue Collected - Customs					
	Debit						Credit			
F336					A188	C135	C141	C143AP	D586	

Account N	Number and	Title:	582000	Tax Reve	Tax Revenue Accrual Adjustment - Not Otherwise Classified					
	Debit						Credit			
C143AP	C143AP D586 F336				C402	C404AP	C422			

Account N	Number and	Title:	582100	Tax Reve	Tax Revenue Accrual Adjustment - Individual				
		Debit					Credit		
C143AP D586 F336					C402	C404AP	C422		

Account N	Number and	Title:	582200	Tax Reve	Tax Revenue Accrual Adjustment - Corporate				
	Debit						Credit		
C143AP	C143AP D586 F336				C402	C404AP	C422		

Account N	Number and	Title:	582300	Tax Reve	Tax Revenue Accrual Adjustment - Unemployment				
		Debit					Credit		
C143AP	C143AP D586 F336				C402	C404AP	C422		

Account N	Number and	Title:	582400	Tax Reve	renue Accrual Adjustment - Excise				
Debit							Credit		
C143AP	C143AP D586 F336				C402	C404AP	C422		

Account N	Jumber and	Title:	582500	Tax Reve	Tax Revenue Accrual Adjustment - Estate and Gift				
	Debit						Credit		
C143AP	C143AP D586 F336				C402	C404AP	C422		

Account N	Number and	Title:	582600	Tax Reve	Tax Revenue Accrual Adjustment - Customs				
	Debit						Credit		
C143AP	C143AP D586 F336				C402	C404AP	C422		

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			71000	ant mans		····90			
Account N	Number and	Title:	583000	Contra R	evenue for	Taxes - Not	t Otherwise	Classified	
		Debit					Credit		
D402	D424	D438			D402R	F336			
Account N	Number and	Title:	583100	Contra R	evenue for	Taxes - Ind	ividual		
		Debit	-	-			Credit		
D402	D424	D438			D402R	F336			
Account N	Number and	Title:	583200	Contra R	evenue for	Taxes - Coi	rporate		
		Debit	-	-			Credit		
D402	D424	D438			D402R	F336			
Account N	Number and	Title:	583300	Contra R	evenue for	Taxes - Uno	employmen	ıt	
		Debit					Credit		
D402	D424	D438			D402R	F336			
Account N	Number and	Title:	583400	Contra R	evenue for	Taxes - Exc	cise		
		Debit	•	•			Credit		
D402	D424	D438			D402R	F336			
Account N	Number and	Title:	583500	Contra R	evenue for	Taxes - Est	ate and Gif	ît	
		Debit	•	•			Credit		
D402	D424	D438			D402R	F336			
Account N	Number and	Title:	583600	Contra R	evenue for	Taxes - Cus	stoms		
		Debit	•	•			Credit		
D402	D424	D438			D402R	F336			
Account N	Number and	Title:	589000	Tax Reve	nue Refund	ls - Not Oth	erwise Cla	ssified	
		Debit		-			Credit		
B118	B416				F336				
				-					

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U.S. Standard General Ledger Account Transaction Postings

Account N	Number and	Title:	589100	Tax Reve	Гах Revenue Refunds - Individual					
	Debit						Credit			
B118	B416				F336					

Account N	Number and	Title:	589200	Tax Reve	Tax Revenue Refunds - Corporate				
		Debit					Credit		
B118	B416				F336				

Account N	Number and	Title:	589300	Tax Reve	nue Refund	ls - Unempl	oyment	
	Debit						Credit	
B118	B118 B416				F336			

Account 1	Number and	Title:	589400	Tax Reve	nue Refund	ls - Excise			
	Debit						Credit		
B118	B416				F336				

Account N	Number and	Title:	589500	Tax Reve	nue Refund	ls - Estate a	nd Gift	
	Debit						Credit	
B118	B416				F336			

Account	Number and	Title:	589600	Tax Reve	ax Revenue Refunds - Customs						
	Debit						Credit				
B118	B416				F336						

Account N	Number and	Title:	590000	Other Rev	venue				
		Debit	-				Credit		
F144	F336	H301			A186	C135	C402	C422	
					A188	C141	C404AP	C424	
					B200	C145	C416	C630	
					C109	C188	C420	F144AP	

Account N	Number and	Title:	590900	Contra R	evenue for	Other Reve	enue	
Debit							Credit	
D402	D424	D436	D438		D402R	F336	H301	

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Account 1	Number and	l Title:	591900	Revenue	ue and Other Financing Sources - Cancellations				
Debit						Credit			
F119	F119 F120 F122 F128AP				F336				

Account 1	Number and	Title:	592100		Valuation Change in Investments - Exchange Stabilization Fund (ESF)					
		Debit					Credit			
D579R	D579R F336									

Account 1	Number and	Title:	592200		Valuation Change in Investments for Federal Government Sponsored Enterprise					
	Debit						Credit			
D503R	D503R F336				D503					

Account 1	Number and	Title:	592300	Valuation	Change in	Investmen	ts - Benefic	ial Interest	in Trust
	Debit						Credit		
D503R	D503R F336					C141	D503		

Account N	Number and	Title:	599000	Collection	Collections for Others - Statement of Custodial Activity				
	Debit Debit						Credit		
C141AP	C142	C143AP	D584		F336				

A	Account N	lumber and	Title:	599100	Accrued (Activity	Collections	for Others	Others - Statement of Custodial				
	Debit							Credit				
(C402AP C404				C143AP	D422	D424AP	D584	F336			

Account N	Number and	Title:	599300	Offset to Non-Entity Collections - Statement of Changes in N Position					
	Debit						Credit		
C143AP	1 1 1				F336				
C145AP	C145AP C147 D503AP								

Account N	Number and	Title:	599400		Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position				
Debit				-			Credit		
C403AP				F336	C143AP	C196AP	D585		
					C146AP	D420R	F336		

Account N	Account Number and Title: 599700				Financing Sources Transferred In From Custodial Statement Collections						
	Debit						Credit				
F336	F336				A212	A220	C109	C189			

Account N	Account Number and Title: 599800				Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government					
	Debit						Credit			
A210					F336					

Account N	Number and	Title:	610000	Operating Expenses/Program Costs						
		Debit					Credit			
A146	B107	B436	D107	E104	C132	C139AP	D308AP	E114	F336	
A514	B138	B444	D126	E108	C134	D102	D582	E116	H300	
B102	B154	B604	D134	E204AP	C136AP	D108	E110	E414		
B104	B402	B606	D510	E412	C138AP	D110	E112	F128		
B105	B406	C102	D534	E418						
B106	B412	D106	E102	E506						

Account N	Number and	Title:	615000	Expensed Asset					
	Debit						Credit		
B402					F336				

Account N	Number and	Title:	619000	Contra Ba	Contra Bad Debt Expense - Incurred for Others				
	Debit						Credit		
F336	F336								

Account N	Sumber and	Title:	619900	Adjustme	nt to Subsi	dy Expense			
	Debit						Credit		
F336					D112AP	D113	D149AP	D150	

Account 1	Account Number and Title: 631000				Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank					
	Debit						Credit			
B109 B418					F336	H300				

Account N	Account Number and Title: 632000				xpenses on	Securities		
	Debit						Credit	
B109	B418	E124			E126	F336	H300	

Account N	Number and	Title:	633000	Other Int	erest Exper	ises		
Debit							Credit	
B109 B416 B418 D612 D614				D614	F336	H300		

Account N	Number and	Title:	633800	Remunera	ation Intere	est		
	Debit						Credit	
B210								

Account N	Sumber and	Title:	634000	Interest E	Expense Acc	crued on th	e Liability	for Loan G	uarantees
	Debit				Credit				
E122	E122				F336				

Account Number and Title: 640000 Benefit Expense								
Debit						Credit		
B402	D106	D126	E104		C132	D108	D308AP	
B604	D107	D134	E106		D102	D110	F336	

Account N	Number and	Title:	650000	Cost of G	oods Sold				
	Debit						Credit		
C630	C648	D538	E110		B108AP	C134	D102	D566R	E116
C642	D106	D566	E114		C132	C414	D308AP	E112	F336
C646	D107	E102	E408						

Account	Number and	Title:	660000	Applied C	verhead			
		Debit					Credit	
E110	E112	E114	E116	F336	D514	E404		

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U.S. Standard General Ledger Account Transaction Postings

Account 1	Account Number and Title: 661000				Cost Capitalization Offset					
	Debit						Credit			
F336					D514					

Account N	Number and	Title:	671000	Depreciat	ion, Amort	ization, and	d Depletion		
		Debit	-	-	Credit				
E120					E110	E114	E404		
					E112 E116 F336				

Account N	Account Number and Title: 672000				Expense		
	Debit					Credit	
D404	D420				F336		

Account N	Number and	Title:	673000	Imputed (Costs		
	Debit					Credit	
E402	E402				F336		

Account N	Number and	Title:	679000	Other Ex	penses Not	Requiring	Budgetary	Resources	
Debit					Credit				
B405	C137	D518	D582	E416	B108AP	D128	D566R	F336	
B424	C138AP	D528	E406		B424R	D526	D580	H300	
C136AP	C139AP	D566	E410		C414	D528R	E109R		

Account N	g				Contra Expense-Non-Fiduciary Deposit Fund Intra- governmental Administrative Fees					
	Debit						Credit			
F336					B407					

Account N	Number and	Title:	680000	Future Fu	Funded Expenses				
Debit							Credit		
B420	D112AP	F130			B105	B436	D146	F336	
B424	D113	F336			B424R	D145	D147AP	H300	

U.S. Standard General Ledger Account Transaction Postings

Account N	Number and	Title:	685000		Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)					
		Debit					Credit			
B422					F336	H300				

Account N	Number and	Title:	690000	Non-Prod	uction Cos	ts			
Debit							Credit		
B102	B406	B604	D107	E102	B108AP	C134	D102	D110	F336
B402	B436	D106	D134		C132	C414	D108	D308AP	H300

Account 1	Number and	Title:	711000	Gains on	Disposition	of Assets -	Other		
Debit							Credit		
F338	H301				C161	C615	C628	C644	C648
					C610	C626	C632	C646	E602

Account N	Number and	Title:	711100	Gains on	Disposition	of Investm	ents		
	Debit						Credit		
F338	H301				C602	C608	C622	C702	C752
					C606	C618	C624	C706	C753

Account N	Number and	Title:	711200	Gains on	Disposition	of Borrow	ings	
	Debit						Credit	
F338	H301				B121AP	B131	B135	

Account	Number and '	Γitle:	717100 Gains on Changes in Long-Term Assumptions - From Experience Credit					l	
	Debit						Credit		
F338					D570				

Account N	Number and	Title:	717200		Losses on Changes in Long-Term Assumptions - From Experience				
	Debit						Credit		
D571					F340				

Account N	Number and	Title:	718000	Unrealize	d Gains		
Debit						Credit	
F338	H301				D589		

Account Number and T	Account Number and Title: 718100 Unreal				zed Gain - Exchange Stabilization Fund (ESF)					
				Credit						
				D592						

Account	Number and	Title:	719000	Other Ga	ins					
	Debit					Credit				
F338	H301				A208 D440 D575 D610					
					B450	D569	D578	D618		
				C613 D574 D604						

Account N	umber and	Title:	719090	Gains on	on International Monetary Fund Assets				
	Debit						Credit		
					H438	H446			

Account N	and Ch					s for Exchange Stabilization Fund (ESF) Accrued Interest Charges					
	Debit						Credit				
					D612	D614					

Account N	Number and	Title:	721000	Losses on	Disposition	of Assets -	- Other			
		Debit			Credit					
C161	C615	C634	C648	E602	F340 H300					
C609	C626	C644	D418							
C610	C628	C646	E502							

Account N	Number and	Title:	721100	Losses on	Disposition	n of Investn	nents	
	Debit						Credit	
C602					F340	H300		
C604	C604 C618 C624 C708 C7							

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			ACCC	saction Po	sungs				
Account	Number and	d Title:	721200	Losses of	n Dispositio	on of Borro	owings		
		Debit		-			Credit		
B121AP	B131	B137	C149	C153	F340	H300			
	•		•	•	•	•	•	•	
Account	Number and	d Title:	727100	Gains on	Changes i	n Long-Te	rm Assum _l	otions	
		Debit	-				Credit		
F338					D570				
Account	Number and	d Title:	727200	Losses of	n Changes	in Long-Te	erm Assum	ptions	
		Debit		-			Credit		
D571					F340				
Account	Number and	d Title:	728000	Unrealiz	ed Losses				
		Debit	-	-		Credit			
D589					F340	H300			
Account	Number and	d Title:	728100	Unrealiz	ed Losses -	Exchange	Stabilizati	on Fund (ES	SF)
		Debit	•	-			Credit		
D594									
Account	Number and	d Title:	729000	Other Lo	osses				
	Debit			-			Credit		
A206	C194	D542	D572	D608	B424R	C137	F340	H300	
11200	C613	D548	D573	D626					
B108	C013								
	D442	D564	D576						

Account 1	Number and	Title:	729090	Losses on International Monetary Fund Assets					
	Debit						Credit		
H402	H440	H449							

Account	Account Number and Title: 729100 Debit				Losses for Exchange Stabilization Fund (ESF) Accrued Interest and Charges					
		Debit					Credit			
D612	D614									

Account N	Number and	Title:	729200	Other Lo	her Losses From Impairment of Assets					
	Debit						Credit			
C613					F340	H300				

Account N	Number and	Title:	730000	Extraordi	Extraordinary Items				
	Debit						Credit		
D550	F338	H301			F340	H300			

Account N	Number and	Title:	740000	Prior-Per	Prior-Period Adjustments Due to Corrections of Errors				
	Debit						Credit		
D306	D306 D312 F338 H301				D308	D310	F340	H300	

Account	Number and	d Title:	740100	Prior-Period Adjustments Due to Changes in Accounting Principles					
	Debit						Credit		
D306	D306 D532 F338				D308	D310	F340	H300	
D312	D312 D536 H301								

Account	Account Number and Title:				iod Adjusti the Prior-		to Correcti	ons of Erro	rs -Years
	Debit						Credit		
D306	D312	F338	H301		D308	D310	F340	H300	

Account N	Number and	Title:	750000	Distributi	on of Incon	ne - Divide	nd		
	Debit						Credit		
C435AP	C437				C149AP	C153AP	F125	F340	

Account N	Account Number and Title: 760000 Changes					s in Actuarial Liability				
	Debit						Credit			
B426	B426 F338				B426R	F340				

Account N	Sumber and	Title:	801000	Guarante	ed Loan Le	evel		
	Debit						Credit	
G102					F344	F352		

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Account N	Number and	Title:	809100	Partial or	Early Can	cellation of	Authority	
	Debit						Credit	
E204					F301	F390AP		

Account N	Number and	Title:	809200	Offset for	Partial or	Early Canc	ellation of	Authority	
	Debit						Credit		
F301	F390AP				E204				

Account 1	Account Number and Title:			Offset for	·Purchases	of Assets			
		Debit		-			Credit		
C132R	C134R	C136R	C138R	F370	B152AP	B430AP	D134AP	G122	
					B402AP	B438AP	D514AP	G124	
					B406AP	B604AP	G120		

Account N	Number and	880200	Purchases	s of Proper	ty, Plant, aı	nd Equipm	ent			
Debit					Credit					
B402AP	B604AP	D514AP			C132R	C134R	C136R	C138R	F370	
B406AP	D134AP	G120								

Account N	Number and	Title:	880300	Purchases	of Invento	ry and Rel	ated Prope	rty	
Debit							Credit		
B402AP	B430AP	B604AP	D514AP		C132R	C134R	C136R	C138R	F370
B406AP	B406AP B438AP D134AP G122								

Account N	Account Number and Title:			Purchases	s of Assets -	Other			
					Credit				
B152AP	B406AP	D134AP	G124		C132R	C134R	C136R	C138R	F370
B402AP	B604AP	D514AP	G122						



Treasury Financial Manual

Part 1, Section IV: USSGL Account Attributes

To meet external reporting requirements, agencies need data at a level below the 6-digit USSGL account. Agencies' systems must capture this information at the transaction level by recording transactions using USSGL 6-digit accounts plus attributes. This section provides an Attribute Definition Report and an Attribute Table for both proprietary and budgetary USSGL accounts and attributes reported to the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS).

The Attribute Definition report provides definitions and related information for all attributes associated with each entry. Agencies report on those attributes described in the detailed financial information entity. The Attribute Table shows USSGL accounts, account titles, and normal balance indicators for USSGL accounts that agencies use for GTAS reporting. Also, the tables show related attributes agencies must provide for each USSGL account reported in GTAS.

The USSGL proprietary account data in the Attribute 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.

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 reporting purposes, the following USSGL Accounts do not need the reimbursable flag attribute with the domain values of direct and reimbursable: USSGL accounts 487100, "Downward Adjustments of Prior-Year Unpaid Undelivered Orders-Obligations, Recoveries," 487200, "Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders-Obligations, Refunds Collected," 497100, "Downward Adjustments of Prior-Year Unpaid Delivered Orders-Obligations, Recoveries," and 497200, "Downward Adjustments of Prior-Year Paid Delivered Orders-Obligations, Refunds Collected." However, at year-end these accounts close to

the following USSGL accounts which require the reimbursable flag attribute for reporting: USSGL accounts 480100, "Undelivered Orders-Obligations, Unpaid," 480200, "Undelivered Orders-Obligations, Prepaid/Advanced," 490100, "Delivered Orders-Obligations, Unpaid," and 490200, "Delivered Orders-Obligations, Paid." Therefore, an agency must similarly identify the adjustment accounts to close these accounts properly.

Section IV	Page Number
USSGL Attribute Definition Report (ADR)	IV ADR - 1
USSGL Account Attribute Table (AT)	IV AT - 1

U.S. Standard General Ledger - Account Attribute Definition Report

Attribute Name	Short Name	Attribute Definition	Domain	System Chars	Reference	Supplied By
Anticipated Indicator	Anticipated	Indicates that the transaction is expected or anticipated to occur in the current fiscal year.	N - No, Y - Yes	1/A	USSGL	USSGL
Apportionment Category B Program Code	Apport Cat B	The code representing the category A/B and B program used on the SF 132 apportionment schedule. Apportionment Category B Program Code is a four digit number that represents a line on the apportionment schedule. The category B program code is required if the apportionment category is A/B or B. Category B programs are subject to the Anti-Deficiency Act.	#### - Apportionment Category B Program Code	4/N	OMB Circ. No. A-11	Bulk File
Apportionment Category Code	Apport Cat	Identifies OMB apportionments by quarters (Category A) or by other specified time periods, programs, activities, projects, objects, or combinations of these (Category B), or are not subject to apportionment (Category E).	A - Category A - Quarterly Apportionments, B - Category B - Apportionments other than quarterly, E - Exempt from Apportionment	1/A	OMB Circ. No. A-11	Bulk File
Authority Type Code	Auth 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 439200 and 439300) do not distinguish between rescissions of appropriations or contract authority.	B - Borrowing Authority, C - Contract Authority, D - Advance Appropriation, E - Appropriation (Advance Funding) available in Prior Year, F - Appropriation (Advance Funding) available from Subsequent Year, P - Appropriation (excluding Advance Funding), R - Reappropriation, S - Spending Authority from Offsetting Collections, X - Transfer of Borrowing Authority Converted to Cash	1/A	OMB Circ. No. A-11, TFM 2-4200	Bulk File
Availability Time Indicator	Avail Time	Indicates whether a budgetary resource is available for new obligations in the current period, or in a subsequent period within the current fiscal year or after being reapportioned in a future fiscal year.	A - Available in current period, S - Available in subsequent period	1/A	OMB Circ. No. A-11	Bulk File
BEA Category Indicator	BEA Cat	Indicates whether the Budget Enforcement Act (BEA) category is mandatory or discretionary.	D - Discretionary, M - Mandatory	1/A	OMB Circ. No. A-11	Bulk File

U.S. Standard General Ledger - Account Attribute Definition Report

Attribute Name	Short Name	Attribute Definition	Domain	System Chars	Reference	Supplied By
Begin End Indicator	Begin/End	Indicates whether the balance or 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	TFM	Bulk File
Borrowing Authority From the Public	Borrowing Authority From the Public	Definite Indefinite Borrowing Authority from the Public	D - Definite, I - Indefinite, M - Mixed, N - Null	1/C	MTS	TAS
Borrowing Authority From the Treasury	Borrowing Authority From the Treasury	Definite Indefinite Borrowing Authority	D - Definite, I - Indefinite, M - Mixed, N - Null	1/C	Treasury	TAS
Borrowing Source Code	Borrow Source	Indicates whether borrowing took place from the public, Treasury, or a federal financing bank.	F - Federal Financing Bank, P - Public, T - Treasury	1/A	TFM, OMB Circ. No. A-11	Bulk File
Budget Object Class	Budget Object Class	Budget Object Classes represent the categories in a classification system that presents obligations by the items or services purchased by the Federal Government	#### - Budget Object Class Code	4/N	OMB Circ. No. A-11	Bulk File
Budgetary Impact Indicator	Budgetary Impact Indicator	Indicates whether financing resources and non-exchange revenue have an impact on the budget.	D - Budgetary Impact, E - Non-Budgetary Impact	1/A	TFM	Bulk File
Budgetary Proprietary Code	Budg/Prop	Indicates if a USSGL account is reported on a budgetary, proprietary statement or both. For example, USSGL account 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service is reported on the Balance Sheet and the Schedule P. USSGL account 161000 domain value will be A.	A - Both Budgetary and Proprietary, B - Budgetary, P - Proprietary	1/A	OMB Circ. No. A-11, OMB Circ. No. A-136, TFM	USSGL
Contract Authority	Contract Authority	Definite or Indefinite Contract Authority	D - Definite, I - Indefinite, M - Mixed, N - Null	1/C	MTS	TAS
Credit Cohort Year	Cohort Yr	Fiscal year when direct loans are obligated or guarantees committed by a program, even if disbursements occur in subsequent fiscal years.	1001 - OPIC Working Capital, 1992-2022	4/N	OMB Circ. No. A-11	Bulk File
Custodial Noncustodial Indicator	Cust/Noncust	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.	A - Non-custodial, S - Custodial	1/A	SFFAS #7, OMB Circ. No. A-136	Bulk File

U.S. Standard General Ledger - Account Attribute Definition Report

Section IV

Attribute Name	Short Name	Attribute Definition	Domain	System Chars	Reference	Supplied By
Debit Credit Indicator	Debit/Credit	Indicates whether the balance reported is a debit or credit.	C - Credit, D - Debit	1/A	OMB Circ. No. A-11, OMB Circ. No. A-136, TFM	Bulk File
Disaster Emergency Fund Code	DEFC	Distinguishes whether the budgetary resources, obligations incurred, unobligated and obligated balances, and outlays are classified as disaster, emergency, wildfire suppression or none of the three. Note - Once one of the three has been identified, the title "Disaster/Emergency/Wildfire Suppression", for example, will be replaced with the actual title identified by OMB such as "Emergency PL 115-56." For the current list of DEFC values, visit the Disaster and Emergency Funding Tracking Dashboard (https://community.max.gov/x/cYW9V).	1 or 3 character OMB approved value	3/C	OMB Guidance/TF M	Bulk File
Exchange Nonexchange Code	Exch/Nonexch	Indicates whether the revenue, gains or losses balances being reported is exchange (X), nonexchange (T) or (E) exchange revenue with little or no associated costs.	E - Exchange without associated costs, T - Nonexchange, X - Exchange	1/A	SFFAS #7, TFM	Bulk File
Federal Non-Federal Code	Fed/NonFed	Indicates the type of entity involved in transactions with the reporting entity: other federal entities (F); non-federal entities such as private/local/state/tribal/foreign governments (N), exceptions for other non-federal partners (E), unidentified federal activity that does not have a trading partner (Z), or General Fund of the U.S. Government only (G).	E - Non Federal Exception, F - Federal, G - General Fund of the U.S. Government Only, N - Non Federal, Z - Non-Reciprocating Federal Activity	1/A	SFFAS #7, TFM	Bulk File
Financing Account Code	Financing Account Code	Indicates whether the federal account symbol is a Direct Loan Financing Account, a Guaranteed Loan Financing Account, or is not a financing account as defined by the Federal Credit Reform Act of 1990.	D - Direct, G - Guaranteed, N - Nonfinancing	1/A	SF 133, Schedule P	TAS

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U.S. Standard General Ledger	- Account Attribute Definition Report
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Attribute Name	Short Name	Attribute Definition	Domain	System Chars	Reference	Supplied By
GTAS Fund Type Code	Fund Type	1500).	CF - Clearing Account (F3500-F3885), DF - Deposit Fund. (6000-6999), EC - Consolidated Working Fund (3900-3959), EG - General Fund (0000-3899), EM - Management Fund (3960-3999), EP - Public Enterprise Revolving Funds (4000-4499), ER - Intragovernmental Revolving Funds (4500-4999), ES - Special Fund (5000-5999), ET - Trust Non-revolving Fund (8000-8399 & 8500-8999), GA - General Fund of the U.S. Government Authority, MR - Miscellaneous Unavailable Receipts (9500-9550), TR - Trust Revolving Fund (8400-8499), UG - Unavailable General Fund Receipt (0000-3499), US - Unavailable Special Fund Receipt (5000-5999), UT - Unavailable Trust Non-Revolving Fund Receipt (8000-8399 & 8500-8999)		FAST Book	TAS
Normal Balance Indicator	Norm Bal	Normal condition of the balance in an USSGL account (debit or credit).	C - Credit, D - Debit		SF 133, Schedule P	USSGL

Fiscal Year 2021 Reporting Section IV

U.S. Standard General Ledger - Account Attribute Definition Report

Attribute Name	Short Name	Attribute Definition	Domain	System Chars	Reference	Supplied By
Prior Year Adjustment Code		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.	B - Adjustment to prior-year reporting - backdated in Treasury's central accounting system, P - Adjustment to prior-year reporting - not backdated in Treasury's central accounting system, X - Not an adjustment to prior-year reporting	1/A	OMB Circ. No. A-11	Bulk File
Program Report Category Code		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, this code is NOT subject to the Anti-Deficiency Act.	## - Program Report Category Code	2/N	OMB Circ. No. A-11	Bulk File
Reduction Type Code		The code representing the type of reduction being reported (e.g., Across The Board, Sequestration or Other) in detailed financial information.	ATB - Across The Board reduction, OTR - Reductions other than ATB and SEQ, SEQ - Sequestration, XXX - N.A.	3/A	OMB Circ. No. A-11	Bulk File
Reimbursable Flag Indicator	Reimb Flag	Indicates whether amounts for goods, services, and joint project support are financed by offsetting collections.	D - Direct, R - Reimbursable	1/A	OMB Circ. No. A-11	Bulk File
Reporting Type Code	Reporting Type Code	Indicates at the TAS level activity related to non-federal ownership interest or statutory dedication of specifically identified revenues to designated activities.	E - Dedicated Collection, F - Fiduciary, U - Undesignated	1/A	SFFAS 27	TAS

Fiscal Year 2021 Reporting Section IV

U.S. Standard General Ledger - Account Attribute Definition Report

Attribute Name	Short Name	Attribute Definition	Domain	System Chars	Reference	Supplied By
TAS Status Code	TAS Status	Expired - time period the budget authority is no longer available for new obligations but is still available for disbursement. Unexpired - time period the budget authority is available for incurring "new" obligations. Annual budget authority lasts	C - Canceled, E - Expired, U - Unexpired	1/A	OMB Circ. No. A-11	TAS
		for up to one fiscal year. Multi-year authority lasts for longer periods. No-year authority last indefinitely. Canceled - time period after the last expired year, the account is closed, and the balances are canceled. The authority to disburse is canceled and is no longer available for any purpose.				
TAS Status Transitioning Code	Trans. Code	Expiring - Applies to annual and multi-year accounts only. TAS Status Transitioning Flag is set to expiring in period 12 of the ending year of availability. Canceling - Applies to annual and multi-year accounts. For annual and multi-year accounts, the TAS Status Transitioning Flag is set to cancelling in period 12 of the 5th expired year.	K - Canceling, N - Not applicable, X - Expiring	1/A	TFM	TAS
Trading Partner Agency Identifier	Trading Ptnr	Represents the agency identifier of the other department, agency, or establishment of the U. S. Government involved in transactions with the reporting entity. Required if the Fed/Non-Federal Indicator = F or G.	### - Trading Partner (CGAC three-digit department code)	3/N	FAST Book	Bulk File
Trading Partner Main Account Code	Trading Ptnr Main	Represents the treasury main account code of the other department, agency, or establishment of the U. S. Government involved in transactions with the reporting entity. Required if the Fed/Non-Federal Indicator = F.	- Blank is Acceptable, #### - Trading Partner Account (Must be a valid main account for the trading partner.)	4/N	FAST Book	Bulk File
Year of Budget Authority Indicator	Year of BA	Identifies whether outlays are from the new budget authority (NEW) or from budget authority carried forward from the prior year (BAL). Used for expenditure TAS that are not credit financing TAS.	BAL - Outlays from balances brought forward, NEW - Outlays from new budget authority	3/A	OMB Circ. No. A-11	Bulk File

USSGL ACCOUNT	USSGI	L ATTF	RIBUTE	S									ATTRIBU								TAS ATTRIBU	TES		
	Anti-					Auth					Budg	etary	Cust/ Exch/	Fed/	ding	Frading		Pgm	Year			Reportin	g Financir	ıg l
USSG	ci-	Budg	Norr	n Beg	n Debit/		ort Ar	oport Avai	BEA				Non- Non-			Partner P	v	Rpt Reim		Reduction		Type	0	t TAS Trans
	pated							at B Time					cust exch	fed	r			Cat Flag		Type	Fund Type	Code	Code	
101000 Fund Balance With Treasury			D	_	E D/C					10 0 000 000			 0		111111	####		 	, , ====	- 3 P *	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT			U/E X/K/ì
109000 Fund Balance With Treasury While Awaiting a Warrant	N N	A P			D/C										###	####						E/F/U E/F/U	D/G/N D/G/N	
110100 General Fund of the U.S. Government's Operating Cash		P	_	_	E D/C										###	####					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U		
110300 Restricted Operating Cash	N N	P	D D		E D/C									N N							GA/MR GA/MR	U	N N	U N U N
110900 Restricted Operating Cash 110900 Checks Outstanding	N	P	C		E D/C									N							GA/MR	T.I.	N	UN
111000 Undeposited Collections	N	P	D		E D/C								A/S	N							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/U	JT E/F/U	D/G/N	
112000 Imprest Funds	N	A	D		E D/C								A/S	N							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/F/U	D/G/N	
112500 U.S. Debit Card Funds	N	A	D		E D/C									N							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	
113000 Funds Held Outside of Treasury - Budgetary	N	A			E D/C									N							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	
113500 Funds Held Outside of Treasury - Non-Budgetary	N	P	_		E D/C									N							DF	E/F/U	N	U/E X/K/N
113510 Restricted Cash Held Outside of Treasury - Non-Budgetary	N	P			E D									N							DF	E/F/U	N	
114500 Cash Held by U.S. Disbursing Officers Outside the Treasury's			D		E D/C									N							GA/MR	U	N	U N
General Account																								
119000 Other Cash	N	P	D	B/I	E D/C									N							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/U	JT E/F/U	D/G/N	U/E X/K/N
119090 Other Cash - International Monetary Fund	N	P	D	B/I	E D/C																EG	U	N	U N
119305 International Monetary Fund - Letter of Credit	N	P	С	B/I	E D/C																EG	U	N	U N
119306 International Monetary Fund - Receivable/Payable Currency	N	P	D	B/I	E D/C																EG	U	N	UN
Valuation Adjustment																								
119307 International Monetary Fund - Dollar Deposits With the IMF	N	P			E D/C																EG	U	N	UN
119309 International Monetary Fund - Currency Holdings	N	P	D		E D/C																EG	U	N	UN
119333 International Monetary Fund - Reserve Position	N	P	D		E D/C																EG	U	N	U N
119400 Exchange Stabilization Fund (ESF) Assets - Holdings of	N	Α	D	B/I	E D/C									N							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U X/K/N
Special Drawing Rights (SDR)																								
119500 Other Monetary Assets	N	A	D		E D/C									N							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/U		D/G/N	
120000 Foreign Currency	N	P			E D/C									N							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/U		D/G/N	
120500 Foreign Currency Denominated Equivalent Assets	N	A	D		E D/C									N							EP	E	N	U N
120900 Uninvested Foreign Currency	N	A			E D/C									N							EP	E	N	U N
123500 Foreign Currency Held Outside Of Treasury - Non-Budgetary	N	P	D	B/I	E D									N							DF	E/F/U	N	U/E X/K/N
125000 Central Accounting/Agency Reconciliation Account	N	P	D	B/I	E D/C									N							GA	U	N	U N
131000 Accounts Receivable	N	P		_	E D/C								A/S	F/N	###	/####					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/U	JT E/F/U	D/G/N	
131900 Allowance for Loss on Accounts Receivable	N	P	С		E D/C								A/S	F/N	###	/####					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	
132000 Funded Employment Benefit Contributions Receivable	N	P	D	B/I	E D/C									F/N	###	/####					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E X/K/N
132100 Unfunded FECA Benefit Contributions Receivable	N	P	D	B/I	E D/C									F/N	###	/####					EG	U	D/G/N	U N
132500 Taxes Receivable	N				E D/C								A/S	N							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U		U/E X/K/N
132900 Allowance for Loss on Taxes Receivable	N	P			E D/C								A/S	N							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U		U/E X/K/N
133000 Receivable for Transfers of Currently Invested Balances	N	P			E D/C									F	###	/####					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT			U/E X/K/N
133500 Expenditure Transfers Receivable	N				E D/C									F	###	/####					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT			U/E X/K/N
134000 Interest Receivable - Not Otherwise Classified	N	P			E D/C								A/S		###	/####					CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	E/F/U		U/E X/K/N
134100 Interest Receivable - Loans	N	P			E D/C								A/S		###	/####					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	
134200 Interest Receivable - Investments	N	A	D		E D/C								A/S	F/N	###	/####					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U		U/E X/K/N
134300 Interest Receivable - Taxes	N	P			E D/C								A/S	N							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U		U/E X/K/N
134400 Interest Receivable on Special Drawing Rights (SDR)	N	P			E D/C								A	N							EP	Е	N	U N
134500 Allowance for Loss on Interest Receivable - Loans	N	P			E D/C								A/S	N							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT			U/E X/K/N
134600 Allowance for Loss on Interest Receivable - Investments	N	P			E D/C								A/S	N							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	
134700 Allowance for Loss on Interest Receivable - Not Otherwise	N	P	C	B/I	E D/C								A/S	N							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E X/K/N
Classified	L	-		-																				
134800 Allowance for Loss on Interest Receivable - Taxes	N	P			E D/C								A/S	N		tu u co					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT			U/E X/K/N
135000 Loans Receivable	N	P			E D/C									F/N	###	/####					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/U	JT E/F/U	D/G/N	
135090 Loans Receivable - International Monetary Fund	N	P	D		E D/C											tu u c					EG	U	N	U N
135100 Capitalized Loan Interest Receivable - Non-Credit Reform	N				E D/C										###	/####					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/U			
135900 Allowance for Loss on Loans Receivable	N	P	C	B/I	E D/C									N							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E X/K/N

USSGL ACCOUNT	USSGI	L ATTR	IBUTES								BUL	K FILE	ATT	RIBUT	ΓES						TAS ATTRIBU	TES		
	Anti-		1			Auth				Rı	udgetary		Cust/		Fed/	ding	Frading		Pgm Year	,	1110 1111111111111111111111111111111111		Financin	م ا
USSG			Norm	Regin	Debit/		Apport Apport	Avail	RFA				Non-				Partner	PV	Rpt Reimb of			Type	,	TAS Trans.
L Acct. USSGL Account Title							Cat Cat B						cust		fed				Cat Flag BA		Fund Type	Code		Status Code
		1	1		D/C	Couc	Cut Cut B	Time	Cut	Source 11	Turcutor	1 Cui	cust	CACH	ica	- 1	1,14111	riuj DEF	Cut Ing Di	1 3 pc	· ·	T I		
135990 Allowance for Loss on Loans Receivable - International Monetary Fund	N	P	С	B/E	D/C																EG	U	N	U N
136000 Penalties and Fines Receivable - Not Otherwise Classified	N	P	D	D/E	D/C								A/S		F/N	###	/####				CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E X/K/N
136100 Penalties and Fines Receivable - Not Otherwise Classified	N	P	D		D/C								A/S			###	/####				CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U		U/E X/K/N
136300 Penalties and Fines Receivable - Taxes	N	P			D/C								A/S		N	ппп	/#####				CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U		U/E X/K/N
136500 Allowance for Loss on Penalties and Fines Receivable -	N	P	C		D/C								A/S		N						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT			U/E X/K/N
Loans																								
136700 Allowance for Loss on Penalties and Fines Receivable - Not	N	P	С	B/E	D/C								A/S		F/N	###	/####				CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E X/K/N
Otherwise Classified																								
136800 Allowance for Loss on Penalties and Fines Receivable -	N	P	С	B/E	D/C								A/S		N						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E X/K/N
Taxes																								
137000 Administrative Fees Receivable - Not Otherwise Classified	N	P	D		D/C								A/S			###	/####				CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	
137100 Administrative Fees Receivable - Loans	N	P	D		D/C								A/S		F/N	###	/####				CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	
137300 Administrative Fees Receivable - Taxes	N	P			D/C								A/S		N						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U		U/E X/K/N
137400 Criminal Restitution Receivable	N	P			D/C								A/S		N						CF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT			U/E X/K/N
137500 Allowance for Loss on Administrative Fees Receivable -	N	P	С	B/E	D/C								A/S		N						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E X/K/N
Loans 137700 Allowance for Loss on Administrative Fees Receivable - Not	NT.	D	-	D/E	D/C								A /C		E/M	11 11 11	/11/11/11					E/E/II	D/C/N	TI/E SZ/IZ/NI
Otherwise Classified	N	P	С	B/E	D/C								A/S		F/N	###	/####				CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E X/K/N
137800 Allowance for Loss on Administrative Fees Receivable -	N	P	С	D/E	D/C								A/S		N						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/C/N	U/E X/K/N
Taxes	IN	P		B/E	D/C								A/S		IN						CF/DF/EC/EG/EM/EP/ER/ES/E1/GA/1R/UG/US/U1	E/F/U	D/G/N	U/E A/K/N
137900 Allowance for Loss on Criminal Restitution Receivable	N	P	С	D/E	D/C								A/S		N						CF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/F/U	D/G/N	U/E X/K/N
138000 Loans Receivable - Troubled Assets Relief Program	N				D/C								A/S		N						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/F/U		U/E X/K/N
138100 Interest Receivable - Loans - Troubled Assets Relief Program		P			D/C										N						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT			U/E X/K/N
130100 Interest Receivable - Loans - 110doled Assets Renel 110gram		1		D/L	D/C										11							L/170	D/G/IV	O/L Z/K/IV
138400 Interest Receivable - Foreign Currency Denominated Assets	N	P	D	B/E	D/C								A		N						EP	Е	N	U N
138500 Allowance for Loss on Interest Receivable - Loans - Troubled					D/C										N						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U		U/E X/K/N
Assets Relief Program																								
138900 Allowance for Subsidy - Loans - Troubled Assets Relief	N	P	С	B/E	D/C										N						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E X/K/N
Program																								
139000 Appropriated Dedicated Collections Receivable	N	P			D/C										F	###	/####				ES/ET/US/UT	E/F/U		U/E X/K/N
139900 Allowance for Subsidy	N	P	C		D/C										N						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U		U/E X/K/N
141000 Advances and Prepayments	N	P			D/C										F/N	###	/####				CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U		U/E X/K/N
151100 Operating Materials and Supplies Held for Use	N				D/C																CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT			U/E/C X/K/N
151200 Operating Materials and Supplies Held in Reserve for Future	N	P	D	B/E	D/C																CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E X/K/N
Use	> T	- P	Б	D/E	D/C																	E/E/II	D/C/N	LUE G M/M AI
151300 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable	N	P	D	B/E	D/C																CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C X/K/N
151400 Operating Materials and Supplies Held for Repair	N	P	D	D/E	D/C																CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C X/K/N
151600 Operating Materials and Supplies in Development	N	P			D/C D/C																EG/ER/ET	E/F/U		U/E X/K/N
151900 Operating Materials and Supplies - Allowance	N	P	С		D/C																CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT		D/G/N	U/E/C X/K/N
152100 Inventory Purchased for Resale	N	P	D		D/C																CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT			U/E X/K/N
152200 Inventory Held in Reserve for Future Sale	N	P	D		D/C																CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT			U/E X/K/N
152300 Inventory Held for Repair	N	P	D		D/C																CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT			U/E X/K/N
152400 Inventory - Excess, Obsolete, and Unserviceable	N	P	D		D/C																CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT			U/E X/K/N
152500 Inventory - Raw Materials	N	P	D		D/C																CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT			U/E X/K/N
152600 Inventory - Work-in-Process	N	P	D		D/C																CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U		U/E X/K/N
152700 Inventory - Finished Goods	N	P			D/C												-				CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT			U/E X/K/N
152900 Inventory - Allowance	N	P	_		D/C																CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT			U/E X/K/N
153100 Seized Monetary Instruments	N	P			D/C										N						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT			U/E X/K/N
153200 Seized Cash Deposited	N	P			D/C										N						DF	E/F/U		U/E X/K/N
154100 Forfeited Property Held for Sale	N	P	_		D/C										N						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT			U/E X/K/N
154200 Forfeited Property Held for Donation or Use	N	P	D	B/E	D/C										N						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E X/K/N

Section IV

SUPPLEMENT											U	.S. Standard Gene	ral Ledger - At	tribu	te Tal	ble							Section iv
USSGL ACCOUNT	USSGL	ATTR	BUTE	S								BULK FILE	ATTRIBUT	E S						TAS ATTRIBU	TES		
USSG	Anti- ci- pated	Budg/ Prop	/ Norm Bal	Begin	Debit/	Auth Type Code	Apport A	Apport Cat B	Avail B	EA Bo	rrow	Budgetary Impact Cohort Indicator Year			Prtn	Trading Partner PY Main Adj		Pgm Rpt Re	f Reduction	n Fund Type	Reporting Type Code		TAS Trans. Status Code
154900 Forfeited Property - Allowance	N	P	С	B/F	D/C							<u> </u>		N						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E X/K/N
155100 Foreclosed Property	N	P	D		D/C									N						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U		U/E X/K/N
155900 Foreclosed Property - Allowance	N	P	C		D/C									N						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	
156100 Commodities Held Under Price Support and Stabilization	N	P	D		D/C									N						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	
Support Programs																							
156900 Commodities - Allowance	N	P	С	B/E	D/C									N						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E X/K/N
157100 Stockpile Materials Held in Reserve	N	P	D		D/C									N						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E X/K/N
157200 Stockpile Materials Held for Sale	N	P	D		D/C									N						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U		U/E X/K/N
159100 Other Related Property	N	P	D		D/C									N						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U		U/E X/K/N
159900 Other Related Property - Allowance	N	P	C		D/C									N						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U		U/E X/K/N
161000 Investments in U.S. Treasury Securities Issued by the Bureau	N	A	D	B/E	D/C									F/N	###	/####				CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U X/K/N
of the Fiscal Service				L																			
161100 Discount on U.S. Treasury Securities Issued by the Bureau of	N	A	C	B/E	D/C									F/N	###	/####				CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U X/K/N
the Fiscal Service	2.7		Б	D/E	D/C									C / L	11.11.11	/// // // // // // // // // // // // //					E/E/II	D/C/N	TI NATA
161200 Premium on U.S. Treasury Securities Issued by the Bureau of	N	A	D	B/E	D/C									F/IN	###	/####				CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U X/K/N
the Fiscal Service 161300 Amortization of Discount and Premium on U.S. Treasury	N	A	D	D/E	D/C									E/NI	###	/####				CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U X/K/N
Securities Issued by the Bureau of the Fiscal Service	IN	A	D	B/E	D/C									F/1 N	###	/####				CF/DF/EC/EG/EM/EP/ER/ES/E1/GA/1R/UG/US/U1	E/F/U	D/G/N	U A/K/N
161800 Market Adjustment - Investments	N	A	D	R/E	D/C								F	/F/N	###	/####				CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U X/K/N
162000 Investments in Securities Other Than the Bureau of the Fiscal		A	D		D/C										###	/####				CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U X/K/N
Service Securities	1	71		D/L	Dic									/1/11	111111	711111111				CITALTECTES ENTERTED ESTET TOTALTIC OCTOS (CI	L/170	D/G/IV	O ZUKIN
162100 Discount on Securities Other Than the Bureau of the Fiscal	N	A	С	B/E	D/C									F/N	###	/####				CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U X/K/N
Service Securities	1,	1.		1 2.2	2,0									.,.,							2,17,0	2,0,11	
162200 Premium on Securities Other Than the Bureau of the Fiscal	N	A	D	B/E	D/C									F/N	###	/####				CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U X/K/N
Service Securities																							
162300 Amortization of Discount and Premium on Securities Other	N	A	D	B/E	D/C									F/N	###	/####				CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U X/K/N
Than the Bureau of the Fiscal Service Securities																							
163000 Investments in U.S. Treasury Zero Coupon Bonds Issued by	N	A	D	B/E	D/C									F	###	/####				CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U X/K/N
the Bureau of the Fiscal Service																							
163100 Discount on U.S. Treasury Zero Coupon Bonds Issued by the	N	A	C	B/E	D/C									F	###	/####				CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U X/K/N
Bureau of the Fiscal Service			_	D /F	70.46									_								D (6.21	***
163300 Amortization of Discount on U.S. Treasury Zero Coupon	N	A	D	B/E	D/C									F	###	/####				CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U X/K/N
Bonds Issued by the Bureau of the Fiscal Service 164200 Preferred Stock Accounted for Under the Provisions of the	N	٨	D	D/E	D/C									N						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U X/K/N
Federal Credit Reform Act	IN	A	D	D/E	D/C									IN						CF/DF/EC/EG/EW/EP/ER/ES/E1/GA/1R/UG/US/U1	E/F/U	D/G/N	U A/K/N
164300 Allowance for Subsidy - Preferred Stock Accounted for	N	A	С	B/F	D/C									F/N	###	/####				CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U X/K/N
Under the Provisions of the Federal Credit Reform Act	1,	11		D, E	D, C									.,,,		,,,,,,,,					E/17C	D/ G/I	
164400 Common Stock Accounted for Under the Provisions of the	N	A	D	B/E	D/C									N						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U X/K/N
Federal Credit Reform Act																							
164500 Allowance for Subsidy - Common Stock Accounted for	N	A	С	B/E	D/C									N						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U X/K/N
Under the Provisions of the Federal Credit Reform Act																							
164600 Discount on Securities Account for Under the Provisions of	N	Α	C	B/E	D/C									N						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U X/K/N
the Federal Credit Reform Act																							
164700 Premium on Securities Accounted for Under the Provisions of	N	A	D	B/E	D/C									N						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U X/K/N
the Federal Credit Reform Act	1,.	<u> </u>	_	F. ~	F 15									> 7						CD/DD/DC/DC/DC/DV/DD/DD/DD/DC/DC/DD/DD/DC/DC/DD/DD/DC/DC/	D 75 75 -	D / C C -	77 7777
165000 Preferred Stock in Federal Government Sponsored Enterprise	N	A	D	B/E	D/C									N						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U X/K/N
165100 Market Adjustment - Senior Preferred Stock in Federal	N	Α.	D	D/E	D/C									N						CE/DE/EC/EC/EM/ED/ED/ES/ET/C & /TD /TIC/TIS/TIS	E/E/II	D/G/N	U X/K/N
Government Sponsored Enterprise	1N	A	ע	D/E	D/C									1N						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U A/K/N
165200 Common Stock Warrants in Federal Government Sponsored	N	A	D	R/F	D/C									N						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U X/K/N
Enterprise	14	A	<i>D</i>	D/E	D/C									1.4						CT DT /EC/EG/EM/ET/EM/ES/ET/GA/TM/OG/OS/OT	13/17/0	<i>D/</i> ∪/1N	
165300 Market Adjustment - Common Stock Warrants in Federal	N	A	D	B/E	D/C									N						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U X/K/N
Government Sponsored Enterprise] -,																						
1			-1			1			1 1				1 1		r I	1	1		 		1	1	1 1

USSGL ACCOUNT	USSGL	ATTRI	BUTE	4						BULK I	TILE ATT							TAS ATTRIBU	TES		
	Anti-		l l		Autl					Budgetary	Cust/			Trading		Pam	Year	1.1.2		Financir	<u>σ</u>
USSG		Duda/	Noun	Dogin	Debit/ Type	-	Annont	Avoil DE A		0 0				Partner PY		Pgm Reimb			•	9	t TAS Trans
	pated	Prop	Dal	/ End	Credit Code	Apport	Cot D	Time Cet	Source	Indicator Ye			ed r	Main Adj	DEFC	Cat Flag		Fund Type	Type Code	Code	
	1	rrop		1		e Cat	Cat B	Time Cat	Source	indicator 16	ai cust			Maiii Auj	DEFC	Cat Flag	BA Type	**	Coue		
167000 Foreign Investments	N	A	D		D/C								1					EP	E	N	U N
167100 Discount on Foreign Investments	N	A	С		D/C								1					EP	E	N	U N
167200 Premium on Foreign Investments	N	A	D	_	D/C								1					EP	E	N	U N
167900 Foreign Exchange Rate Revalue Adjustments - Investments	N	A	D	_	D/C								N					EP	Е	N	U N
169000 Other Investments	N	P	D		D/C							F	N ###	/####				CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	
171100 Land and Land Rights	N	P	D		D/C													CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	
171200 Improvements to Land	N	P	D	B/E														CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT			U/E/C X/K/N
171900 Accumulated Depreciation on Improvements to Land	N	P	C		D/C													CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U		U/E/C X/K/N
172000 Construction-in-Progress	N	P	D		D/C													CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U		U/E/C X/K/N
173000 Buildings, Improvements, and Renovations	N	P	D		D/C													CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U		U/E/C X/K/N
173900 Accumulated Depreciation on Buildings, Improvements, and	N	P	С	B/E	D/C													CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C X/K/N
Renovations	2.7		_	D / D	7.6															D (C D)	
174000 Other Structures and Facilities	N	P	D		D/C													CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U		U/E/C X/K/N
174900 Accumulated Depreciation on Other Structures and Facilities	N	P	C		D/C													CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U		U/E/C X/K/N
175000 Equipment	N	P	D		D/C													CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U		U/E/C X/K/N
175900 Accumulated Depreciation on Equipment	N	P	С		D/C													CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U		U/E/C X/K/N
181000 Assets Under Capital Lease	N	P	D		D/C													CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U		U/E/C X/K/N
181900 Accumulated Depreciation on Assets Under Capital Lease	N	P	C	B/E														CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT			U/E/C X/K/N
182000 Leasehold Improvements	N	P P	D		D/C													CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U		U/E/C X/K/N
182900 Accumulated Amortization on Leasehold Improvements	N	P P	С		D/C													CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U		U/E/C X/K/N
183000 Internal-Use Software	N	-	D		D/C													CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U		U/E/C X/K/N
183200 Internal-Use Software in Development	N	P P	D	_	D/C													CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U		U/E/C X/K/N
183900 Accumulated Amortization on Internal-Use Software 184000 Other Natural Resources	N	P P	C	B/E														CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	
184900 Other Natural Resources 184900 Allowance for Depletion	N	P P	D		D/C D/C													CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U E/F/U	D/G/N	U/E/C X/K/N U/E/C X/K/N
	N N	P P	C D		D/C D/C													CF/DF/EC/EG/EM/EP/ER/ES/E1/GA/TR/UG/US/UT	E/F/U		U/E/C X/K/N
189000 Other General Property, Plant, and Equipment			C		D/C D/C														E/F/U		
189900 Accumulated Depreciation on Other General Property, Plant,	N	P	C	B/E	D/C													CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C X/K/N
and Equipment	N	D	D	D/E	D/C						A /C		i ###	####				CF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/E/LI	D/G/N	U/E X/N
192100 Receivable From Appropriations 192300 Contingent Receivable for Capital Transfers	N	P P	D D		D/C D/C						A/S		G ### F ###	/####				CF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U E/F/U	D/G/N D/G/N	
192500 Contingent Receivable for Capital Transfers 192500 Capital Transfers Receivable	N	P	D		D/C D/C							1	7 ###	/####				CF/DF/EC/EG/EM/EP/ER/ES/E1/GA/TR/UG/US/UT	E/F/U	D/G/N D/G/N	
198000 Asset for Agency's Custodial and Non-Entity Liabilities -	N	P	D	B/E									7 ###	/####				GA	E/IT/U	D/G/N N	U N
General Fund of the U.S. Government	IN	P	ע	D/E	D/C							1	. ###	/####				UA	U	IN	U
198100 Receivable from Custodian or Non-Entity Assets Receivable	N	D	D	D/E	D/C						A	1	3 ###	/####				CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/U	IT E/E/II	D/G/N	U/E X/N
From a Federal Agency - Other Than the General Fund of the		1	D	D/L	D/C						A	1		/####				CI/DI/EC/EG/EW/EI/EW/ES/EI/GA/WIW IW GG/GS/C	J1 E/17/O	D/G/N	O/E A/N
U.S. Government																					
199000 Other Assets	N	P	D	R/F	D/C							F/C	G/N ###	/####				CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	E/F/U	D/G/N	U/E X/K/N
199010 Other Assets 199010 Other Assets - General Fund of the U.S. Government	N	P	D		D/C D/C								7/1 N ####					GA	U	D/G/N N	U N
199500 General Property, Plant, and Equipment Permanently	N	P			D/C								N HITT	/####				CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT			U/E/C X/K/N
Removed but Not Yet Disposed	11	1	D	D/L	D/C							1	`					CI/DI/EC/Ed/EM/EI/EN/ES/E1/GA/TN/OG/OS/OT	L/O	D/G/IN	O/L/C X/K/I
199900 Central Accounting Control Account	N	P	D	B/E	D/C													GA/MR	II	N	UN
201000 Liability for Fund Balance With Treasury	N	P	C		D/C							E	N ###	/####				GA	II	N	UN
209010 Liability for Fund Balance While Awaiting a Warrant	N	P	C		D/C								7 ###					GA	II	N	UN
211000 Accounts Payable	N	P	C		D/C						A/S	_	'N ###					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/U	JT E/F/U	D/G/N	
211200 Accounts Payable for Federal Government Sponsored	N	P	C		D/C						700		V	71111111				CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT		D/G/N	
Enterprise	11	1		D/L	D/C							1	`					CI/DI/EC/Ed/EM/EI/EN/ES/E1/GA/TN/OG/OS/OT	LITTO	D/G/IN	O/L A/N
212000 Disbursements in Transit	N	P	С	B/F	D/C							E	N ###	/####				CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E X/N
213000 Contract Holdbacks	N	P	C		D/C								N ###					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT			U/E X/N
214000 Accrued Interest Payable - Not Otherwise Classified	N	<u>г</u> Р	C		D/C D/C								'N ###					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT			U/E X/N
214100 Accrued Interest Payable - Not Otherwise Classified 214100 Accrued Interest Payable - Loans	N	<u>г</u> Р	C		D/C D/C								'N ###					CF/DF/EC/EG/EM/EF/ER/ES/ET/GA/TR/UG/US/UT			U/E X/N
214200 Accrued Interest Payable - Debt	N	P	C		D/C D/C								'N ###					CF/DF/EC/EG/EM/EP/ER/ES/E1/GA/TR/UG/US/UT			U/E X/N
215000 Payable for Transfers of Currently Invested Balances	N	P			D/C D/C								TN ###					CF/DF/EC/EG/EM/EP/ER/ES/E1/GA/TR/UG/US/UT			U/E X/N
215500 Expenditure Transfers Payable	N	P	<u>C</u>	D/E D/E	D/C D/C								7 ###					CF/DF/EC/EG/EM/EP/ER/ES/E1/GA/TR/UG/US/UT			U/E X/N
213300 Expenditure Transfers Payable	IN	٢		D/E	D/C								.· ###	/#####				CITUITEC/EU/EN/EP/ER/ES/E1/UA/TR/UG/US/UT	E/F/U	D/G/N	U/E = A/N

Section IV

Fiscal Year 2021 Reporting

SUPPLEMENT										U.S. Stand	ard Gene	eral Ledge	er - Attril	bute	Table									Sec	tion IV
USSGL ACCOUNT	USSGI	L ATTI	RIBUTE	ES						B U 1	LK FILI	E ATTR	IBUTES								TAS ATTRIBU	TES			
USSG	Anti-		g/ Norr	n Begir	n Debit/	Auth Type	Apport Apport	Avail	BEA	Budgetary Borrow Impact	Cohort	Cust/ Ex Non- N	xch/ Fed. Ion- Non		ing Trading rtn Partner P	PY		t Reim		Reduction			Financing Account	-	Trans.
L Acct. USSGL Account Title	pated	d Prop	Bal	/ End	Credit	Code	Cat Cat B	Time	Cat	Source Indicator	Year	cust e	xch fed	. 1	r Main A	dj Dl	EFC Ca	ıt Flag	BA	Type	Fund Type	Code	Code	Status	s Code
216000 Entitlement Benefits Due and Payable	N	P	С		D/C								N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
217000 Subsidy Payable to the Financing Account	N	P	C		D/C								F	#1	### /####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N		
218000 Loan Guarantee Liability	N	P	C		D/C								N	_							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N		
219000 Other Liabilities With Related Budgetary Obligations	N			2.2									F/N		!## /####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT		D/G/N		
219100 Liability for Employer Benefits and Claims Incurred but Not	N	P	C	B/E	D/C								N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
Reported	N	P	С	D/E	D/C								N								EP	E	N	U	N
219200 Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks	IN	P		D/E	D/C								N								Er	E	IN		IN .
219300 Allocation of Special Drawing Rights (SDRs)	N	P	С	B/E	D/C								N								EP	Е	N	U	N
220000 Liability for Unpaid Insurance Claims	N	P	С		D/C								N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
220500 Liability for Unearned Insurance Premiums	N	P	С		D/C								N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
221000 Accrued Funded Payroll and Leave	N		С	B/E	D/C								N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT		D/G/N		
221100 Withholdings Payable	N	P	С										N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N		
221300 Employer Contributions and Payroll Taxes Payable	N	P	C										F/N/		### /####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N		
221500 Other Post Employment Benefits Due and Payable	N	P	C		D/C								F/N	_	!## /####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	_	
221600 Pension Benefits Due and Payable to Beneficiaries	N		C		D/C								N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT		D/G/N		
221700 Benefit Premiums Payable to Carriers	N				D/C								N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT		D/G/N		
221800 Life Insurance Benefits Due and Payable to Beneficiaries 222000 Unfunded Leave	N N	P P	C		D/C D/C								N N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U E/F/U	D/G/N D/G/N		
222500 Unfunded Leave 222500 Unfunded FECA Liability	N	P	C		D/C D/C								F/Z		!## /####						CF/DF/EC/EG/EM/EP/ER/ES/E1/GA/TR/UG/US/UT CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N D/G/N		
229000 Other Unfunded Employment Related Liability	N	P	C		D/C D/C									Z #							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT		D/G/N D/G/N		
231000 Liability for Advances and Prepayments	N	P	C	_									F/N	_	!## /####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	_	_
232000 Other Deferred Revenue	N	P	C										F/N		!## /####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N		
240000 Liability for Non-Fiduciary Deposit Funds and Undeposited	N	P	C		D/C								N/Z								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N		
Collections																									
241000 Liability for Clearing Accounts	N	P	C		D/C								N/Z	<u></u>							CF	E/F/U	D/G/N	U/E	X/N
251000 Principal Payable to the Bureau of the Fiscal Service	N	P	C										F	#1	!## /####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N		
251100 Capitalized Loan Interest Payable - Non-Credit Reform	N	_	C		D/C								F		!## /####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	_	
252000 Principal Payable to the Federal Financing Bank	N		C										F		!## /#### 						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	_	
253000 Securities Issued by Federal Agencies Under General and	N	P	C	B/E	D/C								F/N	[#7	!##						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
Special Financing Authority	N	P	D	D/E	D/C								E/NI	[# 1	!## /####						OF/DE/EG/EG/EM/ED/ED/ED/EG/ET/GA/ED/LIG/LIG/LIG/LIG	E/F/U	D/G/N	TI/E	N/NI
253100 Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	IN	P	ע	B/E	D/C								F/IN	1 ##	-## /####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	A/IN
253200 Premium on Securities Issued by Federal Agencies Under	N	P	С	B/F	D/C								F/N	Г <u>#</u>	!## /####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	II/F	Y/N
General and Special Financing Authority	11	1		D/L	D/C								1/11	""	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,							L/170	D/G/II	O/L	21/11
253300 Amortization of Discount on Securities Issued by Federal	N	P	С	B/E	D/C								F/N	[#;	·## /####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
Agencies Under General and Special Financing Authority																									
253400 Amortization of Premium on Securities Issued by Federal	N	P	D	B/E	D/C								F/N	ſ # ;	·## /####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
Agencies Under General and Special Financing Authority																									
254000 Participation Certificates	N		C		D/C									f # 1							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT		D/G/N		
259000 Other Debt	N		C		D/C								F/G/1		!## /####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT		D/G/N		
261000 Actuarial Pension Liability	N	P	C		D/C								N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT		D/G/N		
262000 Actuarial Health Insurance Liability	N	P			D/C								N	_							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT		D/G/N		
263000 Actuarial Life Insurance Liability	N	P			D/C								N	_							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT		D/G/N		
265000 Actuarial FECA Liability 266000 Actuarial Liabilities for Federal Insurance and Guarantee	N N				D/C D/C								N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT		D/G/N D/G/N		
	1N	1		B/E	D/C								N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	A/IN
Programs 267000 Actuarial Liabilities for Treasury-Managed Benefit Programs	N	P	C	R/E	D/C								N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	II/E	Y/N
269000 Other Actuarial Liabilities	N		C										N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N D/G/N		
291000 Prior Liens Outstanding on Acquired Collateral	N		_		D/C								N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT		D/G/N		
292000 Contingent Liabilities	N		C		D/C								N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT		D/G/N		
292200 Contingent Liabilities - Federal Government Sponsored	N				D/C								N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT		D/G/N		
Enterprise	1			1																					

Enterprise

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	USSGL ACCOUNT		J ATTR	RIBUTE	£S.		1	1			1	_		ULK FI							1_	1		TAS ATTRIBU		I	
TIGGG		Anti-	L .	(> 1			Auth				DE 4		Budgeta		Cust	t/ Exch/		_	Trading .	× 7	Pgn	n s	Year		_	g Financir	0
USSG	YIGGGY A ATTI	ci-	Budg	g/ Norn	n Begi	n Deb	it/ Type	Apport	Appo	rt Avail	BEA	Borrow	Impac							Y			of Reduction		Type		t TAS Trans.
L Acct.	USSGL Account Title	pated	Prop) Bal				Cat	Cat	B 1 ime	Cat	Source	Indicat	or Year	· cusi	t exch	fed	r	Main A	dj DEF	C Cat	t Flag	BA Type	· ·	Code		Status Code
	Contingent Liability for Capital Transfers	N	P	C		E D/0												###	/####					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U		U/E X/N
	Capital Lease Liability	N	P	C		E D/0												###	/####					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT		D/G/N	
	Accounts Payable From Canceled Appropriations	N	P	C		E D/0												###	/####					EC/EG/EM/EP/ER/ES/ET/GA/TR	E/F/U		U/E/C X/K/N
	niability for Capital Transfers	N	P	C		E D/0									A/S		F	###	/####					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT		D/G/N	
	Custodial Liability	N	P	C		E D/0									S		F/G/N	###	####					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/U		D/G/N	
	iability for Non-Entity Assets Not Reported on the	N	P	С	B/E	E D/0	C								A		F/G	###	####					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/U	JT E/F/U	D/G/N	U/E X/N
	tatement of Custodial Activity Other Liabilities Without Related Budgetary Obligations	NI	P		D/E	E D/0	-										2/C/N1/7	шши	/####					GE/DE/EC/EC/EM/ED/ED/EC/ET/MD/TD/LIC/LIC/LIC/LIC/LIC/LIC/LIC/LIC/LIC/LIC	r E/E/LI	D/C/N	U/E X/N
	Other Liabilities Without Related Budgetary Obligations -	N N	P	C		E D/0										F	F/G/N/Z	###	/####					CF/DF/EC/EG/EM/EP/ER/ES/ET/MR/TR/UG/US/UT GA	E/F/U	D/G/N N	U N
	General Fund of the U.S. Government	11	Г		D/1	יאם ב											Г	###	/####					UA		IN	U
	Other Liabilities - Reductions	N	P	С	F	D/0	~										F/G	###	/####					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E N
	Reductions of Other Liabilities - General Fund of the U.S.	N	P	C														###	/####					GA	II	N	U N
	Government	11	1		L	الر											1	111111	/ II IT IT IT IT					UA		11	
	Appropriated Dedicated Collections Liability	N	P	С	E	D/O	C										F	###	/####					ES/ET/US/UT	E/F/U	D/G/N	U/E X/K/N
	estimated Cleanup Cost Liability	N	P	C		E D/0											N	111111	71111111					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	
	Unexpended Appropriations While Awaiting a Warrant	N	P	C	_												G	###	####					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/U		D/G/N	
	appropriations Outstanding - Warrants to be Issued	N	P	D													F	###	/####					GA	U	N	U N
	Jnexpended Appropriations - Cumulative	N	P	С		E D/0																		EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	
	Unexpended Appropriations - Appropriations Received	N	P	С													G	###	####					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	
	Unexpended Appropriations - Transfers-In	N	P	С			C										F	###	/####					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	
	Jnexpended Appropriations - Transfers-Out	N	P	D	Е	D/0	C										F	###	/####					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E X/K/N
310500 U	Unexpended Appropriations - Prior-Period Adjustments Due	N	P	D	Е	D/0	C										G	###	####					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E X/K/N
	Corrections of Errors - Years Preceding the Prior-Year																										
	Jnexpended Appropriations - Adjustments	N	P	D	Е	D/0											G	###	####					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	
	Inexpended Appropriations - Used - Accrued	N	P	D													G	###	####					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	
	Inexpended Appropriations - Used - Disbursed	N	P	D													G	###	####					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	
	Inexpended Appropriations - Prior-Period Adjustments Due	N	P	D	Е	D/0	C										G	###	####					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E X/K/N
	Corrections of Errors																										
	Jnexpended Appropriations - Prior-Period Adjustments Due	N	P	D	Е	D/0	C										G	###	####					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E X/K/N
	Changes in Accounting Principles	2.7	- D		D/E	D //	G																		**	2.7	***
	Appropriations Outstanding - Cumulative	N	P	D		E D/0											Б	11.11.11	/11/11/11					GA	U	N	U N
320100 A	Appropriations Outstanding - Warrants Issued Appropriations Outstanding - Transfers	N	P			D/0											F	###	/####					GA GA	U	N	U N
320110 A	Appropriations Outstanding - Transfers Appropriations Outstanding - Adjustments	N N	P P	D C	_	D/0											F	###	/####					GA GA	U	N N	U N U N
	appropriations Outstanding - Adjustments Appropriations Outstanding - Used - Accrued	N	P	C	_	D/0											1	###	/####					GA GA	II	N	UN
	Appropriations Outstanding - Used - Accrued Appropriations Outstanding - Used - Disbursed	N	P	C		D/0												###	/####					GA GA	U	N	UN
	Appropriations Outstanding - Osca - Disoursed	N	P			D/0													####					GA	E/U	N	
	Cumulative Results of Operations	N	P			E D/0											1	111111	пттт					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT			U/E/C X/K/N
	iduciary Net Assets	N	P			E D/0																		CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	F	D/G/N	
	Contributions to Fiduciary Net Assets	N	P			D/0																		CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	F		U/E X/K/N
	Vithdrawals or Distributions of Fiduciary Net Assets	N	P			D/0																		CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	F	D/G/N	
	Anticipated Adjustments to Contract Authority	Y	В			D/0					D/M									1 or 3		D		EG/EP/ER/ET	E/F/U	N	U X/K/N
																				charac	cter						
																				OMB							
																				approv	_						
																				value							
404400	Inticipated Reductions to Borrowing Authority	Y	В	С	F	D/0		+			D/M	1		1001/19	92-					I or 3		D		EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U X/K/N
70 77 00 /	and space reductions to borrowing Authority	1	0		L	الر					J/1V1			2022						charac		<i>U</i>		EC/EO/EN/EI/EN/ES/EI/IN	1/17/0	D/O/N	J A/K/N
														2022						OMB							
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USSGL ACCOUNT	USSG	L ATTR	IBUTE	S								ВU	LK FII	LE A	TTRIB	UTES									TAS ATTI	RIBUTES			
	Anti-					Auth						Budgetary			st/ Exch/			Trading			Pgm	3	Year of Reduction			Reporti	g Financi		
USSG	ci-	Budg	Norm	Begii	n Debit/	Type	Apport	Apport .	Avail E	BEA E	Borrow	Impact	Cohor		n- Non-			Partner			Rpt Rei	mb	of Reduction			Туре			AS Trans.
L Acct. USSGL Account Title	pated	d Prop	Bal					Cat B	Time	Cat S	Source	Indicator	Year	cus	st exch	fed	r	Main		DEFC	Cat Fla	ag	BA Type	Fund Typ	oe	Code	Code	Sta	atus Code
404700 Anticipated Transfers to the General Fund of the U.S.	Y	В	С	Е	D/C	B/P/S			I	D/M			1001/199							1 or 3	D/	/R		EC/EG/EM/EP/ER	/ES/ET/TR	E/F/U	D/G/N	1	U X/K/N
Government - Current-Year Authority													2022							character									
																				OMB									
																				approved									
404800 Anticipated Transfers to the General Fund of the U.S.	Y	В	С	E	D/C				Т	D/M			1001/199	02						value 1 or 3	D/	/ D		EC/EG/EM/EP/ER	/EC/ET/TD	E/F/U	D/G/N	J .	U X/K/N
Government - Prior-Year Balances	1	6			D/C				1	J/1V1			2022							character	D/	IX		LC/LG/LW/EI/LW	/L5/L1/1K	Livo	D/G/1	`	ZZZ
																				OMB									
																				approved									
																				value									
405000 Anticipated Reductions to Appropriations by Offsetting	Y	В	С	Е	С					D										T or 3	Г)		EG/EP/ES/	ET	E/F/U	N		U N
Collections or Receipts																				character									
																				OMB									
																				approved									
406000 Anticipated Collections From Non-Federal Sources	Y	D	D	E	D/C				т	D/M			1001/199	02						value 1 or 3	Е	,		EC/EG/EM/EP/ER	/EC/ET/TD	E/F/U	D/G/N	т .	U X/K/N
400000 Anticipated Collections From Non-Federal Sources	Y	В	ע	E	D/C				1	J/1VI			2022							character	L	,		EC/EG/EM/EP/EK	/ES/E1/1K	E/F/U	D/G/N	`	U A/K/N
													2022							OMB									
																				approved									
																				value									
407000 Anticipated Collections From Federal Sources	Y	В	D	Е	D/C				I	D/M			1001/199	92-						1 or 3	Г)		EC/EG/EM/EP/ER	/ES/ET/TR	E/F/U	D/G/N	1	U X/K/N
													2022							character									
																				OMB									
																				approved									
				-					_											value 1 or 3		_							
408100 Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred	N	В	С	E	D/C	B/C/D /P/R/S			1	D/M			1001/199							character	Г)		EC/EG/EM/EP/ER	/ES/ET/TR	E/F/U	D/G/N	۱ ۱	J/E X/K/N
Trust Fund TAFS - Receivable - Transferred						/P/K/S							2022							OMB									
																				approved									
																				value									
408200 Allocations of Realized Authority - To Be Transferred From	N	В	С	Е	D/C	B/C/D			I	D/M			1001/199	92-						1 or 3	Г)		EC/EG/EM/EP/ER	/ES/ET/TR	E/F/U	D/G/N	1 L	J/E X/K/N
Invested Balances - Transferred						/P/R/S							2022							character									
																				OMB									
																				approved									
				!					_											value 1 or 3		_							
408300 Transfers - Current-Year Authority - Receivable - Transferred	l N	В	С	E	D/C	B/C/D /P/R/S			1	D/M			1001/199							character	Г)		EC/EG/EM/EP/ER	/ES/ET/TR	E/F/U	D/G/N	1	U X/K/N
						/P/K/S							2022							OMB									
																				approved									
																				value									
411100 Debt Liquidation Appropriations	N	В	D	Е	D/C	D/P			I	D/M									B/P/X		Г)		EG/EP/EI	R	E/F/U	N	U	J/E X/K/N
																				character									
																				OMB									
																				approved									
411200 7: 11 1: 67 7:		-	_	+_						20.5										value 1 or 3	_				n			-	T/D
411200 Liquidation of Deficiency - Appropriations	N	В	D	E	D/C				I	D/M									B/P/X	character	Г)		EG/EP/EI	К	E/F/U	N	U	J/E X/K/N
																				OMB									
																				approved									
																				value									

USSGL ACCOUNT	USSG	L ATTR	RIBUTE	ES							В	ULK F	TILE	ATTRIE	BUTES								TAS ATT	RIBUTES		
	Anti-					Auth					Budgeta			Cust/ Excl	h/ Fed/	ding	Trading			Pgm	Ye	ear		Reporting	Financii	ng
USSG	ci-	Budg	/ Norn	n Begi	in Debi	t/ Type	Apport	Apport A	vail BEA	Borrov	w Impac	ct Col		Non- Non		Prtn	Partner			Rpt Rein	nb	ear of Reduction		Type		t TAS Trans.
L Acct. USSGL Account Title	pated							Cat B T			e Indicat	tor Ye	ar c	cust excl	h fed	r				Cat Flag	g B		Fund Type	Code	Code	-
411300 Appropriated Receipts Derived From Unavailable Trust or	N	В	D	Е	D/C	D/P			D/M	1								B/P/X I	or 3	D		SEQ/XXX	ES/ET	E/F/U	N	U/E X/K/N
Special Fund Receipts																			naracter MB							
																			pproved							
																			alue							
411400 Appropriated Receipts Derived From Available Trust or	N	В	D	Е	D/C	D/P			D/N	1								B/P/X I	or 3	D			ES/ET	E/F/U	N	U/E X/K/N
Special Fund Receipts																		ch	haracter							
																		0	MB							
																			pproved							
					70.10	D /D			7.0	-									or 3				7.0			71/22 71/21/21
411500 Loan Subsidy Appropriation	N	В	D	E	D/C	D/P			D/M	1							-		haracter	D			EG	E/F/U	N	U/E X/K/N
																			MB							
																			pproved							
																			alue							
411600 Debt Forgiveness Appropriation	N	В	D	Е	D/C	P			D/N	1								B/P/X I	or 3	D			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E X/K/N
																			naracter							
																			MB							
																			pproved							
411(01 D 1 (E)	N	D	Б	Б	D/C	D			D/A	4								$\frac{\text{va}}{\text{B/P/X}} \frac{\text{Va}}{\text{I}}$	alue or 3	D			FD.	E/II	NT.	UN
411601 Debt Forgiveness - Cancellation of Debt Adjustment	N	В	D	E	D/C	P			D/M	1							-	B/P/X ch	haracter	D			EP	E/U	N	U N
																			MB							
																			pproved							
																		va	alue							
411700 Loan Administrative Expense Appropriation	N	В	D	Е	D/C	D/P			D/N	1								D/1/21	or 3	D			EG	E/F/U	N	U/E X/K/N
																			haracter							
																			MB							
																			pproved alue							
411800 Reestimated Loan Subsidy Appropriation	N	В	D	F	D/C				M									B/P/X I	or 3	D			EG	E/F/U	N	U/E X/K/N
411000 Recommand Loan Subsidy Appropriation	11				D/C				141									ch	haracter				LG	L/17C	11	O/L /A/R/IV
																		O.	MB							
																		ap	pproved							
																		va	alue							
411900 Other Appropriations Realized	N	В	D	Е	D/C	D/E/F	'		D/M	1								B/P/X I	or 3	D			EC/EG/EM/EP/ER/ES/ET	E/F/U	N	U/E X/K/N
						/P													naracter MB							
																			pproved							
																			alue							
411910 Indefinite Appropriation - Upward Adjustments	N	В	D	Е	D/C	D/E/F	,		D/M	1								B/P/X I	or 3	D			EC/EG/EM/EP/ER	E/F/U	N	U/E X/K/N
						/P												ch	haracter							
																		0	MB							
																			pproved							
411012 75 75 75 75 75 75 75 75 75 75 75 75 75	1	-	_	-		_												va	alue or 3				7.0			**
411912 Definite Appropriation - Adjustments for Trust Fund Share -	N	В	С	Е	C	P			D										haracter	D			EG	E/F/U	N	U N
Prior Year																			MB							
																			pproved							
																			alue							

USSGL ACCOUNT	USSG	L ATTR	RIBUTE	S								ULK FII										TAS ATT	RIBUTES		
	Anti					Auth					Budgeta					ling Tra			Pgm	Year			Reporting		
USSG	ci-	Budg	Norn	Begin	Debit	Type	Apport	Apport A	vail BEA	Borrov	v Impact	Cohor					rtner PY			of Reduction			Туре		TAS Trans.
							Cat	Cat B T			e Indicato	or Year	cust	exch	fed	r Ma	ain Adj		Cat Flag	BA Type		nd Type	Code	Code	Status Code
411990 Other Appropriations Realized - International Monetary Fund	N	В	D	Е	D/C	P			D/N	1							B/P/X	l or 3 character	D			EG	U	N	U N
																		OMB							
																		approved							
																		value							
411991 Other Appropriations Realized - International Monetary Fund	N	В	D	Е	D/C				D/N	1							X	1 or 3	D			EG	U	N	UN
- Reserve Tranche																		character OMB							
																		approved							
																		value							
411992 Other Appropriations Realized - International Monetary Fund	N	В	D	Е	D/C				D/N	1							X	1 or 3	D			EG	U	N	U N
- Letter of Credit																		character OMB							
																		approved							
																		value							
411993 Other Appropriations Realized - International Monetary Fund	N	В	D	Е	D/C				D/N	1								1 or 3	D			EG	U	N	U N
- New Arrangements to Borrow (NAB)																		character							
																		OMB							
																		approved value							
411994 Other Appropriations Realized - International Monetary Fund	N	В	D	Е	D/C				D/N	1								1 or 3	D			EG	U	N	UN
- Exchange Rate Changes (NAB)																		character							
																		OMB							
																		approved value							
412000 Anticipated Indefinite Appropriations	Y	В	D	Е	D/C				D/N	1		1001/199	92-					I or 3	D		EC/EG/EM/	/EP/ER/ES/ET/TR	E/F/U	D/G/N	U X/K/N
111111111111111111111111111111111111111												2022						character							
																		OMB							
																		approved							
412050 Anticipated Definite Appropriation - Adjustments for Trust	Y	В	С	Е	С	P			D								Y	value 1 or 3	D			EG	E/F/U	N	UN
Fund Share - Prior Year	1					1											A	character				LG	E/170	11	
																		OMB							
																		approved							
412100 Amounts Appropriated From Specific Invested TAFS	N	D	D	E	D/C	D/C			D/N	1							D/V	value 1 or 3	D		FC/FG/FM/	/EP/ER/ES/ET/TR	E/F/U	N	U/E X/K/N
Reclassified - Receivable - Cancellation	11	Б	D	L	D/C	1/3			D/IV	1							1/A	character			EC/EG/EM/	EI/ER/ES/ET/TR	E/I/O	IN	O/E A/R/IN
																		OMB							
																		approved							
412200 A d '4 A L' 4 LC L 4 d D Cd E' L	N	D	D	D/E	D/C												D/D/W	value 1 or 3	D			FC	E/E/II	N	11 37/17/NI
412200 Authority Adjusted for Interest on the Bureau of the Fiscal Service Securities	N	В	Ъ	B/E	D/C				M								B/P/X	character	D			EG	E/F/U	N	U X/K/N
Service Securities																		OMB							
																		approved							
																		value 1 or 3							
412250 Federal Financing Bank (FFB) - Net Principal Payments	N	В	D	Е	D/C	X			M								B/P/X	character	R			ER	E/F/U	N	U N
																		OMB							
																		approved							
																		value							

USSGL ACCOUNT	USSG	L ATTR	RIBUTE	CS .										E ATTRI									TAS ATTR	IBUTES		
	Anti-					Auth						Budgetary		Cust/ Exc			Trading			Pgm	Year			Reporting		
USSG USSGUA A STATE OF THE STAT	ci-	Budg	/ Norn	Begi	n Debi	t/ Type	Apport	Apport	Avail Bl	EA Bo	rrow	Impact Indicator	Cohort	Non- No			Partner		DEEC	Rpt Reim		Reduction	E .17E	Type		TAS Trans.
L Acct. USSGL Account Title								Cat B			ource	Indicator	Year	cust exc	h fed	r	Main	B/P/X		Cat Flag		Type	Fund Type	Code	Code	-
412300 Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	N	В	D	E	D/C	B/P/S			D	/M								B/P/X	character	D			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E X/K/N
rectusioned receivable remporary reduction																			OMB							
																			approved							
412400 A	N	В	С		D/C				D	/N #									value 1 or 3	D			EG/ES/ET	E/E/II	N	TI/E SZ/IZ/NI
412400 Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	N	В	C	E	D/C				D	/M								B/P/X	character	D			EG/ES/E1	E/F/U	N	U/E X/K/N
																			OMB							
																			approved							
412500 Loan Modification Adjustment Transfer Appropriation	N	D	D	Б	D/C	1			D	/M			1001/1992					B/P/X	value 1 or 3	D			EG/EP/ER	E/F/U	D/C/N	U/E X/K/N
412300 Coan Woodincation Adjustment Transfer Appropriation	IN	Ь	D	E	D/C	,			D	/1 V1			2022						character				EU/EP/ER	E/F/U	D/G/N	U/E A/K/N
																			OMB							
																			approved							
412600 Amounts Appropriated From Specific Invested TAFS -	N	D	D	D/E	D/C	B/P			D	/M					F	###	####	B/P/X	value 1 or 3	D		SEQ/XXX	EG/ES/ET	E/F/U	N	U/E X/K/N
Receivable	111	В	D	D/L	D/C	D/1				/1 V1					1.	11111	1111111	D/1 /A	character			EQ/AAA	EG/ES/E1	L/I/O	11	O/E A/R/N
																			OMB							
																			approved							
412700 Amounts Appropriated From Specific Invested TAFS -	N	В	С	R/F	D/C	ı			D	/M					F	###	####	B/P/X	value 1 or 3	D		SEQ/XXX	EG/ES/ET	E/F/U	N	U/E X/K/N
Payable	11			D/L	D/C					/11/1					1	mm	11111111	B/1/X	character			DLQ/AAA	EG/ES/E1	Liiio	11	O/E A/K/N
																			OMB							
																			approved							
412800 Amounts Appropriated From Specific Invested TAFS -	N	В	D	F	D/C	B/P			D	/M					F	###	####	B/P/X	value 1 or 3	D		SEQ/XXX	EG/ES/ET	E/F/U	N	U/E X/K/N
Transfers-In	11				D/C	. D/1				/11/1					1	mm	11111111	B/1/X	character			DLQ/AAA	EG/EG/ET	L/170	11	O/E A/K/N
																			OMB							
																			approved							
412900 Amounts Appropriated From Specific Invested TAFS -	N	В	С	E	D/C	B/P			D	/M					F	###	####	B/P/X	value 1 or 3	D	S	SEQ/XXX	EG/ES/ET	E/F/U	N	U/E X/K/N
Transfers-Out	1				2,0	2.1													character				26,26,21	2,1,0		0,2 12,121
																			OMB							
																			approved value							
413000 Appropriation to Liquidate Contract Authority Withdrawn	N	В	С	Е	D/C	1			D	/M								B/P/X	I or 3	D			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U X/K/N
																			character							
																			OMB							
																			approved value							
413100 Current-Year Indefinite Contract Authority	N	В	D	Е	D/C	1			D	/M								P/X	1 or 3	D			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E X/K/N
																			character							
																			OMB							
																			approved value							
413120 Current-Year Definite Contract Authority	N	В	D	Е	D/C				D	/M								P/X	I or 3	D			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	UN
																			character							
																			OMB approved							
																			approved value							

USSGL ACCOUNT	USSG	L ATTR	IBUTE	S								ULK FIL										TAS ATTR	IBUTES		
	Anti-		T			Auth				Ι	Budgeta			Exch/ F	ed/ din	g Trading			Pgm	Year			Reporting	gFinanc	ing
USSG	ci-	Budg	/ Norm	Begin	Debit	/ Type	Apport	Apport Avai	l BEA	Borrov	v Impac	ct Cohort	Non-	Non- N	on- Prt	n Partner			Rpt Reim	Year b of Red			Type		int TAS Trans
L Acct. USSGL Account Title			_				Cat	Cat B Time		Source	e Indicat	tor Year	cust	exch	red r				Cat Flag		ype	Fund Type	Code	Cod	
413200 Substitution of Contract Authority	N	В	С	Е	D/C	S			M								P/X I	or 3 character	D/R	-		ER	E/F/U	N	U X/K/N
																		OMB							
																		approved							
																	v	value							
413300 Decreases to Indefinite Contract Authority	N	В	С	Е	D/C				D/M							I		or 3 character	D			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E X/K/N
																		OMB							
																		approved							
																	v	value							
413400 Indefinite Contract Authority Withdrawn	N	В	С	Е	D/C				D/M							I	121	or 3 character	D			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E X/K/N
																		OMB							
																		approved							
																	v	value							
413415 Adjustment for Definite Contract Authority - Prior-Year	N	В	С	Е	С				M								21	or 3 character	D			ET	E/F/U	N	U X/N
																		OMB							
																		approved							
																	7	value							
413500 Contract Authority Liquidated	N	В	С	Е	D/C	P/S			D/M							В	/P/X I	I or 3	D			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E X/K/N
																		character OMB							
																		approved							
																	7	value							
413600 Contract Authority To Be Liquidated by Trust Funds	N	В	С	B/E	D/C				D/M							I	P/X I	I or 3	D			ET	E/F/U	N	U X/K/N
																		character OMB							
																		approved							
																	v	value							
413700 Transfers of Contract Authority - Allocation	N	В	D	B/E	D/C				D/M						F ###	# #### B	/P/X 1	l or 3	D			ET	E/F/U	N	U X/K/N
																		character							
																		OMB approved							
																	χ.	value							
413800 Appropriation to Liquidate Contract Authority	N	В	D	Е	D/C				D/M							В	/P/X I	l or 3	D			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E X/K/N
																	C	character							
																		OMB approved							
																		value							
413900 Contract Authority Carried Forward	N	В	D	B/E	D/C				D/M								1	I or 3	D			EG/EP/ER/ES/ET	E/F/U	N	U X/K/N
																		character							
																		OMB							
																		approved value							
414000 Substitution of Borrowing Authority	N	В	С	Е	D/C	P/S			D/M	F/P/T						I	P/X	l or 3	D/R			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U X/K/N
																	C	character							
																		OMB							
																		approved value							
				1		1											١,	value							

USSGL ACCOUNT	USSG	GL ATTI	RIBUT	ES								BUL	K FILE	ATTRI	BUTES	5							T	AS ATTRIBUT	E S		
	Anti					Auth						Budgetary		Cust/ Ex			Trading			Pgm	1	Year]	Reporting	Financing	
USSG	ci-	Budg	y/ Nor	m Beg	in Debi	t/ Type	Apport	Apport	Avail	BEA	Borrow	Impact		Non- No			Partner		DEEC			of Reduction	P. 1.00		Type		TAS Trans.
L Acct. USSGL Account Title							Cat	Cat B				Indicator	Year	cust ex	ch fed	l r	Main	Adj				BA Type	Fund Type		Code		Status Code
414100 Current-Year Indefinite Borrowing Authority	N	В	D	E	D/C	,				D/M	F/P/T		1001/1992- 2022						1 or 3 character)		EC/EG/EM/EP/ER/ES/	/ET/TR	E/F/U	D/G/N	U/E X/K/N
													2022						OMB								
																			approved								
																			value								
414120 Current-Year Definite Borrowing Authority	N	В	D	Е	D/C	,				D/M	F/P/T							P/X	1 or 3 character	D)		EC/EG/EM/EP/ER/ES/	/ET/TR	E/F/U	D/G/N	U/E X/K/N
																			OMB								
																			approved								
																			value								
414200 Actual Repayment of Borrowing Authority Converted to Cash	n N	В	С	Е	D/C	,				M			1001/1992-					X	1 or 3	Г)		EG/EP/ER/TR		E/F/U	D/G/N	U X/K/N
													2022						character OMB								
																			approved								
																			value								
414201 Modification Adjustment Transfer of Borrowing Authority	N	В	С	Е	D/C	1				M			1001/1992-					X	1 or 3	Б)		EP/ER		E/F/U	D/G	U N
Converted to Cash													2022						character								
																			OMB approved								
																			approved value								
414300 Current-Year Decreases to Indefinite Borrowing Authority	N	В	С	Е	D/C	!				D/M	F/P/T		1001/1992-					P/X	I or 3	Б)		EC/EG/EM/EP/ER/ES/	/ET/TR	E/F/U	D/G/N	U/E X/K/N
													2022						character								
																			OMB								
																			approved value								
414400 Borrowing Authority Withdrawn	N	В	С	Е	D/C	1				D/M	F/P/T		1001/1992-					P/X	I or 3	Б)		EC/EG/EM/EP/ER/ES/	/ET/TR	E/F/U	D/G/N	U/E X/K/N
													2022						character								
																			OMB								
																			approved								
414500 Borrowing Authority Converted to Cash	N	В	С	E	D/C	!				D/M	F/P/T		1001/1992-						value I or 3	Б)		EP/ER/ES/ET		E/F/U	D/G/N	U X/K/N
11 1500 Bollowing Hamilton's convolued to Calain	1,				D/C					D/IVI	1/1/1		2022						character				BI/BICES/ET		E/17C	Di Gii	
																			OMB								
																			approved								
414600 Actual Repayments of Debt, Current-Year Authority	N	В	С	F	D/C	B/P/S				D/M			1001/1992-					R/P/Y	value 1 or 3	D/	/ P		EC/EG/EM/EP/ER/ES/	/FT/TP	E/F/U	D/G/N	U/E X/K/N
414000 Actual Repayments of Deot, Current-Teal Additionty	11	В			D/C	D/1/3				D/WI		-	2022					D/1 / A	character	D/.	IX		EC/EG/EM/EI/EI/ES/	/E1/TK	E/I/O	D/G/N	O/E A/R/N
																			OMB								
																			approved								
414700 Actual Repayments of Debt, Prior-Year Balances	N	В	С	E	D/C	1				D/M			1001/1992-					D/D/V	value 1 or 3	D/	/D		EC/EG/EM/EP/ER/ES/	/ET/TD	E/F/U	D/C/N	U/E X/K/N
414/00 Actual Repayments of Deot, Prior-Tear balances	IN	Ь			D/C	,				D/M		-	2022					D/P/A	character	D/	K		EC/EG/EM/EP/ER/ES/	/E1/1K	E/F/U	D/G/N	U/E A/K/N
																			OMB								
																			approved								
414000 P		-	-	+_	F- /-					Da:	E /E /E		1001/1005				1	D/**	value 1 or 3	_	\downarrow			/EE/ED	TD /TD /T T	D/C 2-	TI/E
414800 Resources Realized From Borrowing Authority	N	В	D	l E	D/C					D/M	F/P/T		1001/1992- 2022						character)		EC/EG/EM/EP/ER/ES/	/ET/TR	E/F/U	D/G/N	U/E X/N
													2022						OMB								
																			approved								
																			value								

USSGL ACCOUNT	USSG	L ATTR	RIBUTE	S								В	ULK F	ILE	ATTRIE	UTES									TAS A	TTRIBUTES			
	Anti-					Auth						Budgeta			Cust/ Excl			Trading			Pgm		Year of Reduction			Rej	orting	Financin	
USSG	ci-	Budg	/ Norm	Begin	n Debi	t/ Type	Apport	Apport	Avail	BEA	Borrow	Impact			Non- Non			Partner		DEEC	Rpt Rei	mb	of Reduction		T. 1.00		Гуре		TAS Trans
L Acct. USSGL Account Title							Cat	Cat B	1 ime			Indicato		•	cust exc	n fed	r	Main	Adj	1 or 3	Cat Fla		BA Type		Fund Type		Code	Code	
414900 Borrowing Authority Carried Forward	N	В	D	B/E	D/C					D/M	F/P/T		1001/	1992-						character)			EG/EP/ER/ET	H	E/F/U	D/G/N	U X/K/N
													20							OMB									
																				approved									
415000 P) T	D	D	Б	D/6					DAI									D /D /X/	value 1 or 3	-			_	CO/EG/EM/ED/ED/EG/ET/TD		/IC /IC I	3.7	TI/E X/II/A
415000 Reappropriations - Transfers-In	N	В	D	E	D/C					D/M									B/P/X	character		,		ŀ	EC/EG/EM/EP/ER/ES/ET/TR	l I	E/F/U	N	U/E X/K/N
																				OMB									
																				approved									
415100 Actual Capital Transfers to the General Fund of the U.S.	N	D	С	E	D/C	P/S				D/M			1001/	1002					B/P/X	value 1 or 3	D/	/D		Т	EC/EG/EM/EP/ER/ES/ET/TR	т	E/F/U	D/C/N	U/E X/K/N
Government, Current-Year Authority	IN	Ь		E	D/C	P/S				D/IVI			20							character	D/	K		Г	EC/EG/EM/EP/ER/ES/E1/1R		Z/F/U	D/G/N	U/E A/K/N
																				OMB									
																				approved									
415200 Actual Capital Transfers to the General Fund of the U.S.	N	P	С	E	D/C	ı				D/M			1001/	1002					B/P/X	value 1 or 3	D/	/ D		Г	EC/EG/EM/EP/ER/ES/ET/TR	I	E/F/U	D/G/N	U/E X/K/N
Government, Prior-Year Balances	1	В		L	D/C					D/IVI			20							character		IX		ı	EC/EG/EM/EI/ER/ES/EI/IK	1	2/1·/·U	D/G/N	O/E A/K/N
																				OMB									
																				approved									
415300 Transfers of Contract Authority - Non-Allocation	N	B	D	B/F	D/C	ı				M						F	###	####	B/P/X	value 1 or 3	Г)	BAL/		ET	F	E/F/U	N	U X/K/N
Transfers of Conduct Additionty - Poll-Antocation	1			10,12	D/C					141						1	111111	"""	Diliz	character			NEW		LI	1	<i>#</i> 170	11	O MINI
																				OMB									
																				approved									
415400 Appropriation to Liquidate Contract Authority - Non-	N	B	D	E.	D/C	1				D									B/P/X	value 1 or 3	I)			ET	F	E/F/U	N	U X/K/N
Allocation - Transferred	1,				<i>D</i> , c															character					LI		<i>3</i> ,1,0	1,	
																				OMB									
																				approved value									
415500 Appropriation to Liquidate Contract Authority - Allocation -	N	В	D	Е	D/C	!				D									B/P/X		Г)			ET		Е	N	U X/K/N
Transferred																				character									
																				OMB									
																				approved value									
415700 Authority Made Available From Appropriations (special or	N	В	D	Е	D/C	C/P				D/M									P/X	1 or 3	Ι)			EG/ES/ET	F	E/F/U	N	U/E X/K/N
trust), Borrowing Authority and Contract Authority																				character									
Previously Precluded From Obligation																				OMB									
																				approved value									
415730 Authority Made Available From Appropriations Previously	N	В	D	Е	D/C	!				D									P/X	I or 3	П)			ES		U	N	U X/N
Precluded From Obligation																				character									
																				OMB approved									
																				value									
415800 Authority Made Available From Offsetting Collection	N	В	D	Е	D/C					D/M									P/X	1 or 3	D/	/R		F	EC/EG/EM/EP/ER/ES/ET/TR	F	E/F/U	N	U/E X/K/N
Balances Previously Precluded From Obligation																				character									
																				OMB approved									
																				value									

USSGL ACCOUNT	USSG	L ATTR	RIBUTE	S									ATTRIE								TAS ATTRI	BUTES		
	Anti-					Auth					Budgetary		Cust/ Excl		ding	Trading		Pgm	Year of Reduction			Reporting		
USSG	ci-	Budg	Norn	Begin	Debit	Type	Apport	Apport Av	ail BEA	Borrow	Impact	Cohort	Non- Non			Partner PY		Rpt Reim	b of Reduction		,	Type		TAS Trans.
L Acct. USSGL Account Title							Cat	Cat B Ti		Source	Indicator	Year	cust excl	h fed	r	Main Adj	•	Cat Flag		Fund T		Code		Status Code
415900 Repayment of Repayable Advances - Current-Year Authority	N	В	С	E	D/C	B/P			M							X	1 or 3 character	D		ES/E	T	E/U	N	U N
																	OMB							
																	approved							
																	value							
415901 Repayment of Repayable Advances - Prior-Year Balances	N	В	С	Е	D/C	B/P			M							B/P/2	X 1 or 3 character	D		ES/E	Т	E/U	N	UN
																	OMB							
																	approved							
																	value							
416000 Anticipated Transfers - Current-Year Authority	Y	В	D	Е	D/C		1		D/M			1001/1992-					l or 3	D/R		EC/EG/EM/EP/E	ER/ES/ET/TR	E/F/U	D/G/N	U X/K/N
						/S/X						2022					character OMB							
																	approved							
																	value							
416500 Allocations of Authority - Anticipated From Invested	Y	В	D	Е	D/C				D/M			1001/1992-					1 or 3	D		EC/EG/EM/EP/I	ER/ES/ET/TR	E/F/U	D/G/N	U X/K/N
Balances												2022					character OMB							
																	approved							
																	value							
416512 Allocations of Authority - Anticipated From Invested	Y	В	D	Е	D/C	P			D								1 or 3	D		ET		E/F/U	N	U N
Balances - Prior Year																	character							
																	OMB							
																	approved value							
416600 Allocations of Realized Authority - To Be Transferred From	N	В	D	B/E	D/C	P/S			D/M					F	###	#### B/P/2	X 1 or 3	D		EG/EP/E	ES/ET	E/F/U	N	U X/K/N
Invested Balances																	character							
																	OMB							
																	approved value							
416612 Allocations of Realized Authority - To Be Transferred From	N	В	D	Е	D/C	P			D					F		X	1 or 3	D		ET		E/F/U	N	UN
Invested Balances - Prior Year																	character							
																	OMB							
																	approved value							
416700 Allocations of Realized Authority - Transferred From	N	В	D	Е	D/C	P/S			D/M					F	###	#### B/P/2	X I or 3	D		EC/EG/EM/EP/F	ER/ES/ET/TR	E/F/U	N	U/E X/K/N
Invested Balances																	character							
																	OMB							
																	approved							
416712 Allocations of Realized Authority - Transferred From	N	В	D	Е	D/C	P			D					F		X	value 1 or 3	D		ET		E/F/U	N	UN
Invested Balances - Prior Year																	character							
																	OMB							
																	approved							
416800 Allocations of Realized Authority Reclassified - Authority To	N	R	D	E	D/C				D/M					F	###	#### B/P/2	value X I or 3	D		EC/EG/EM/EP/I	ER/ES/ET/TR	E/F/U	N	U/E X/K/N
Be Transferred From Invested Balances - Temporary	'`				1				D/1V1					1	111111	D/1/2	onara o tor			EC, EG, EW, EI /I	210 DO, D 1/ 110	2,170	11	J.E 751011
Reduction																	OMB							
																	approved							
	1																value							

USSGL ACCOUNT	USSG	GL ATTE	RIBUTE	ES							B U 1	LK FILI	ATTRIB	UTES							TAS ATTR	BUTES		
	Anti					Auth					Budgetary		Cust/ Exch/			Trading			Pgm	Year of Reduction		Reporting		
USSG L Acct. USSGL Account Title	ci-	Budg	y/Norn	n Beg	n Debit	Type	Apport	Apport Ava	il BEA	Borrow	Impact	Cohort Year	Non- Non- cust exch			Partner Main		DEEC	Rpt Reimb	o of Reduction BA Type	Fund Type	Type Code		TAS Trans. Status Code
417000 Transfers - Current-Year Authority	N				D/C			Cat B Till	D/M		Indicator	1 cai	cust excii	•		•	B/P/X I		D/R	BA Type	EC/EG/EM/EP/ER/ES/ET/TR	E/F/U		U/E X/K/N
417000 Transfers - Current-Teal Authority	11	В			Dic	D/1/3			D/IVI					1	111111	1111111	cl	haracter	D/K		EC/EG/EM/EI/EK/ES/E1/TK	E/I7O	D/G/IN	O/E A/K/N
																		OMB						
																	_	pproved						
417100 Non-Allocation Transfers of Invested Balances - Receivable	N	В	D	B/I	E D/C	P/S			D/M					F	###	####	B/P/X I	or 3	D	SEQ/XXX	EG/ES/ET	E/F/U	N	U/E X/K/N
																	cl	haracter						
																		MB						
																		pproved alue						
417200 Non-Allocation Transfers of Invested Balances - Payable	N	В	С	B/I	E D/C	P/S			D/M					F	###	####	B/P/X I	or 3	D	SEQ/XXX	EP/ES/ET	E/F/U	N	U X/K/N
																		haracter MB						
																		pproved						
																	V	alue						
417300 Non-Allocation Transfers of Invested Balances - Transferred	N	В	D	Е	D/C	P/S			D/M					F	###	####	B/P/X I	or 3 haracter	D	SEQ/XXX	EG/EP/ES/ET	E/F/U	N	U/E X/K/N
)MB						
																		pproved						
																	V	alue						
417400 Transfers - Current-Year Borrowing Authority Converted to Cash	N	В	D	E	D/C	X			D/M								B/P/X I	haracter	D		EG/EP	E/F/U	N	U/E X/K/N
Casii																		OMB						
																		pproved						
417500 Allocation Transfers of Current-Year Authority for Non-	N	D	D	E	D/C	D/C			D/M					F	###	####	B/P/X I	alue or 3	D/R		EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E X/K/N
Invested Accounts	11	В	D	L	D/C	1/3			D/IVI					I.	###	####	cl	haracter	D/K		EC/EG/EM/EF/ER/ES/E1/TR	E/I/O	IN	U/E A/K/N
																		OMB						
																		pproved alue						
417590 Allocation Transfers of Current-Year Authority for Non-	N	В	D	Е	D/C	P/S			D/M					F	###	####	B/P/X I	or 3	D		EG	U	N	UN
Invested Accounts - International Monetary Fund																	cl	haracter						
																		MB marayad						
																	_	pproved alue						
417600 Allocation Transfers of Prior-Year Balances	N	В	D	Е	D/C	P/S			D/M					F	###	####	B/P/X I	or 3	D/R		EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E X/K/N
																	cl	haracter MB						
																		pproved						
																	V	alue						
417690 Allocation Transfers of Prior-Year Balances - International	N	В	D	Е	D/C	P/S			D/M					F	###	####	B/P/X I	or 3 haracter	D		EG	U	N	U N
Monetary Fund																		MB						
																		pproved						
40000		_		_								1001111					V	alue or 3						
418000 Anticipated Transfers - Prior-Year Balances	Y	В	D	Е	D/C				D/M			1001/1992 2022	-					haracter	D/R		EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U X/K/N
												2022)MB						
																		pproved						
																	V	alue						

	USSGL ACCOUNT	USSGI	L ATTR	IBUTES									ATTRIBU									TAS ATTI	RIBUTES			
TIGGG		Anti-		(>7		B 11/	Auth		 DE 4		getary		Cust/ Exch/		ding Tra		DX7		Pgm	Year			Reporting			
USSG L Acct.	USSGL Account Title							Apport Apport Cat Cat B		Source Indi	•	Cohort Year	Non- Non- cust exch	Non- fed	Prtn Par		PY Adj		Rpt Reiml Cat Flag		Reduction Type	Fund Type	Type Code	Account Code		
418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	Y	В			•	P/R/S	•	D/M		10	01/1992- 2022						1 or 3 character OMB approved value	D			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N		X/K/N
419000	Transfers - Prior-Year Balances	N	В	D	Е	D/C	P/S		D/M					F	### ##	### B	3/P/X	1 or 3 character OMB approved value	D/R			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
	Balance Transfers - Extension of Availability Other Than Reappropriations	N				D/C			D/M					F	### ##		3/P/X	1 or 3 character OMB approved value	D/R			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N		X/K/N
	Balance Transfers - Unexpired to Expired	N	В			D/C			D/M									on 3 character OMB approved value	D			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N		X/K/N
	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	N	В	D	Е	D/C	P/S		D/M					F	### ##	### B		character OMB approved value	D			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N
419500	Transfer of Obligated Balances	N	В	D	Е	D/C			D/M		10	01/1992- 2022						1 or 3 character OMB approved value	D/R			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/N
419600	Balance Transfers-In - Expired to Expired	N	В	D	Е	D	P/S		D/M									1 or 3 character OMB approved value				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	Е	K/N
419700	Balance Transfers-Out - Expired to Expired	N	В	С	Е	С	P/S		D/M								B/P/X	on 3 character OMB approved				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	Е	K/N
419900	Transfer of Expired Expenditure Transfers - Receivable	N	В	D	Е	D/C			D/M					F	### ##	### B	B/P/X	on 3 character OMB approved value				ET	E/F/U	N	U/E	X/K/N
420100	Total Actual Resources - Collected	N	В	D	B/E	D/C			D/M			01/1992- 2022						1 or 3 character OMB approved value				EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N

USSGL ACCOUNT	USSGI	L ATTR	IBUTE	S									ATTRIBU								TAS AT	TRIBUTES		
	Anti-	-				Auth					Budgetary		Cust/ Exch/	Fed/ d	ding Trac	ding		Pgm	Year			Reporting	Financin	g
USSG	ci-	Budg	/ Norm	Begin	Debit	/ Type	Apport	Apport Avail	BEA	Borrow	Impact			Non- I	Prtn Part	tner PY		Rpt Reimb				Туре		TAS Trans.
						t Code	Cat	Cat B Time		Source	Indicator	Year	cust exch	fed	r Ma			Cat Flag	BA Type		Fund Type	Code	Code	
420190 Total Actual Resources - Collected - International Monetary	N	В	D	B/E	D/C				D/M								1 or 3 character	D			EG	U	N	U N
Fund																	OMB							
																	approved							
																,	value							
421000 Anticipated Reimbursements	Y	В	D	Е	D/C				D/M			1001/1992-					1 or 3 character	R		EC/EC	G/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U X/K/N
												2022					OMB							
																	approved							
																,	value							
421200 Liquidation of Deficiency - Offsetting Collections	N	В	D	Е	D/C				D/M					E/F/N		B/P/X	or 3 character	D		EC/EC	G/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E X/K/N
																	OMB							
																	approved							
																,	value							
421500 Anticipated Expenditure Transfers from Trust Funds	Y	В	D	Е	D/C				D/M			1001/1992-					1 or 3 character	D/R		EC/EC	G/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U X/K/N
												2022					OMB							
																	approved							
																,	value							
421512 Anticipated Offsetting Collections - Expenditure Transfer	Y	В	D	Е	D	S			D							21	1 or 3 character	D			EG	E/F/U	N	U N
from Trust Funds - Adjustments for Trust Fund Share - Prior Year																	OMB							
																	approved							
																,	value							
422100 Unfilled Customer Orders Without Advance	N	В	D	B/E	D/C				D/M			1001/1992-		E/F		B/P/X	or 3 character	D/R		EC/EC	G/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E X/K/N
												2022					OMB							
																	approved							
																,	value							
422200 Unfilled Customer Orders With Advance	N	В	D	B/E	D/C				D/M			1001/1992- 2022		E/F/N		B/P/X	character	R		EC/EC	G/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E X/K/N
												2022					OMB							
																	approved							
																,	value							
422300 Uncollected Subsidy from Program Account	N	В	D	B/E	D/C				M			1001/1992- 2022		F		B/P/X	character	D			EP/ER	E/F/U	D/G	U N
												2022					OMB							
																	approved							
																,	value							
422500 Expenditure Transfers From Trust Funds - Receivable	N	В	D	B/E	D/C				D/M			1001/1992- 2022				B/P/X	character	D		EC/EC	G/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E X/K/N
												2022					OMB							
																	approved							
100510 000 11 0 11 11 15 11 17 10 10 1				P.75	F /5	~			-							D 70 77	value				T.C.	7.77		***
422512 Offsetting Collections - Expenditure Transfer from Trust Funds - Receivable - Adjustments for Trust Fund Share -	N	В	D	B/E	D/C	S			D							B/P/X	character	D			EG	E/F/U	N	UN
Prior Year																	OMB							
																	approved							
																,	value							

USSGL ACCOUNT	USSG	L ATTF	RIBUT	ES										BULK	KFILE	ATTR	IBUT	ES									TAS	ATTRI	BUTES		
USSG L Acct. USSGL Account Title	Anti-	Budg	g/ Nor	m Be	egin D	ebit/	Auth Fype	Apport Cat	Appor	t Avai	il BEA	Borrow Source	Budge Impa	act	Cohort Year	Cust/ E Non- N cust e	Non- N		Prtn	Frading Partner Main		DEFC	Pgm Rpt Rein Cat Fla	mb	rear of Reduction BA Type	Fun	nd Type		Reportin Type Code	Financii Accour Code	t TAS Trans.
423000 Unfilled Customer Orders Without Advance - Transferred	N	В				D/C	couc		T Cut B		D/M	-	Indice		001/1992-					####	B/P/X	1 or 3	R		урс Турс	EC/EG/EM/E	• •	T/TR	E/F/U		U/E X/K/N
															2022							character OMB approved value									
423100 Unfilled Customer Orders With Advance - Transferred	N	В	С		E 1	D/C	S				D/M			10	001/1992- 2022		E	E/F/N			<i>B</i> /11	character OMB approved value	R	8		EC/EG/EM/F	EP/ER/ES/ET	Y/TR	E/F/U	D/G/N	U/E X/K/N
423200 Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	N	В	D		E 1	D/C					D/M			10	001/1992- 2022					####	B/P/X	1 or 3 character OMB approved value	D)		EC/EG/EM/E	EP/ER/ES/ET	T/TR	E/F/U	D/G/N	U/E X/K/N
423300 Reimbursements Earned - Receivable - Transferred	N	В	D		E 1	D/C					D/M			10	001/1992- 2022					####		character OMB approved value	D/1	/R		EC/EG/EM/E	EP/ER/ES/ET	T/TR	E/F/U	D/G/N	U/E X/K/N
423400 Other Federal Receivables - Transferred	N	В	D		E 1	D/C					D/M			10	001/1992- 2022			F	###	####		1 or 3 character OMB approved value	D/2	/R		EC/EG/EM/E	EP/ER/ES/ET	T/TR	E/F/U	D/G/N	U/E X/K/N
424000 Appropriations Reduced by Offsetting Collections or Receipts - Collected	N	В	С		Е	С					D											1 or 3 character OMB approved value	D)		EG/E	EP/ES/ET		E/F/U	N	UN
425100 Reimbursements Earned - Receivable	N	В	D		3/E]						D/M				001/1992- 2022			E/F				1 or 3 character OMB approved value	R			EC/EG/EM/F	EP/ER/ES/ET	7/TR	E/F/U	D/G/N	
425200 Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources	N	В	D		E 1	D/C					D/M				001/1992- 2022			E/F				on 3 character OMB approved	R	2		EC/EG/EM/F	EP/ER/ES/ET	7/TR	E/F/U	N	U/E X/K/N
425300 Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	N	В	D		E I	D/C					D/M				001/1992- 2022		E	E/F/N				T or 3 character OMB approved value	R	8		EC/EG/EM/F	EP/ER/ES/ET	T/TR	E/F/U	D/G/N	U/E X/K/N
425400 Reimbursements Earned - Collected From Non-Federal Sources	N	В	D		E I	D/C					D/M				001/1992- 2022			N			B/P/X	1 or 3 character OMB approved value	R	2		EC/EG/EM/F	EP/ER/ES/ET	T/TR	E/F/U	N	U/E X/K/N

USSGL ACCOUNT	USSG	L ATTR	RIBUTE	CS								BULK F	FILE	ATTRIB	UTES						TAS ATTR	I B U T E S		
	Anti					Auth						ıdgetary		Cust/ Exch		ding T	rading		Pgm	Year		Reporting		
USSG L Acct. USSGL Account Title	ci-	Budg Bron	/ Norn	n Begi	n Debit	Type Code	Apport	Apport Cot B	Avail Bl Time C	EA Borro	ow In	Impact Col		Non- Non- cust exch		Prtn P	Partner PY Main Adj		Rpt Reim Cat Flag	b of Reduction BA Type	Fund Type	Type Code		TAS Trans. Status Code
425500 Expenditure Transfers from Trust Funds - Collected	N				D/C	i Couc	Cat	Cat D		/M	cc Inc		/1992-	cust CACII	i icu	1 1		1 or 3	D D		EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	
425500 Experimente Transfers from Trust Funds - Conceted	11	В		L	D/C				D.	111)22				D/1 / A	character			EC/EG/EM/EI/EM/ES/E1/TK	12/17/0	D/G/N	O/E A/R/N
																		OMB						
																		approved						
425512 Offsetting Collections - Expenditure Transfer from Trust	N	R	D	Е	D	S			1)							X	value 1 or 3	D		EG	E/F/U	N	UN
Funds - Collected - Adjustments for Trust Fund Share - Prior									1								A	character			LO	Liivo	11	O N
Year																		OMB						
																		approved						
426000 Actual Collections of Governmental-Type Fees	N	В	D	E	D/C				D	/M		1001/	/1992-				B/P/X	value 1 or 3	D		EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E X/K/N
120000 Technic concessions of Governmental Type Fees	1,				D, C)22				B/1/2	character			EG/EG/EMIEL/ER/EG/ET/TR	E,T,G	Di Gii	O/E TATE!
																		OMB						
																		approved						
426100 Actual Collections of Business-Type Fees	N	В	D	E	D/C				D	/M		1001/	/1992-				B/P/X	value 1 or 3	D/R		EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E X/K/N
120100 Technic concessions of Business Type 1 ces	1,				D, C)22				B/1/2	character	D/IC		EG/EG/EMIEL/ER/EG/ET/TR	E,T,G	Di Gii	O/E TATE!
																		OMB						
																		approved						
426200 Actual Collections of Loan Principal	N	В	D	Е	D/C				D	/M		1001/	/1992-				B/P/X	value 1 or 3	D/R		EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E X/K/N
)22					character						
																		OMB						
																		approved value						
426300 Actual Collections of Loan Interest	N	В	D	Е	D/C				D	/M		1001/	/1992-				B/P/X	I or 3	D/R		EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E X/K/N
)22					character						
																		OMB						
																		approved value						
426400 Actual Collections of Rent	N	В	D	Е	D/C				D	/M		1001/	/1992-				B/P/X	1 or 3	D		EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E X/K/N
													022					character						
																		OMB						
																		approved value						
426500 Actual Collections From Sale of Foreclosed Property	N	В	D	Е	D/C				D.	/M		1001/	/1992-				B/P/X	I or 3	D/R		EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E X/K/N
												20)22					character						
																		OMB						
																		approved value						
426600 Other Actual Business-Type Collections From Non-Federal	N	В	D	Е	D/C				D	/M		1001/	/1992-				B/P/X	1 or 3	D		EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E X/K/N
Sources												20)22					character						
																		OMB						
																		approved value						
426700 Other Actual Governmental-Type Collections From Non-	N	В	D	Е	D/C				D	/M			/1992-				B/P/X	1 or 3	D		EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E X/K/N
Federal Sources												20)22					character						
																		OMB approved						
																		value						
	1					1	1									1				1 1			I .	

USSGL ACCOUNT	USSG	L ATTR	RIBUTE	S								B U	LK FII	LE AT	TRIB	UTES								Т	AS ATTRIBU	TES		
	Anti-					Auth						Budgetary			t/ Exch/	/ Fed/	ding	Trading			Pgm	,	Year			Reporting	Financin	g
USSG	ci-	Budg	/ Norm	n Begi	n Debit/	Type A	Apport	Apport	Avail	BEA	Borrow	Impact	Cohor		ı- Non-	Non-	Prtn :	Partner			Rpt Rei	imb	Year of Reduction			Type		TAS Trans
L Acct. USSGL Account Title	pated	d Prop	Bal			Code	Cat	Cat B	Time	Cat	Source	Indicator	Year	cus	t exch	fed	r			DEFC	Cat Fl	ag	BA Type	Fund Type		Code	Code	Status Code
426800 Interest Collected From Foreign Securities and Special	N	В	D	Е	D/C					M									B/P/X	l or 3	I	O		EP		E	N	U N
Drawing Rights (SDR)																				character OMB								
																				approved value								
427100 Actual Program Fund Subsidy Collected	N	В	D	Е	D/C					D/M			1001/19	92-					B/P/X	l or 3	I	D		EC/EG/EM/EP/ER/ES	S/ET/TR	E/F/U	D/G/N	U/E X/K/N
													2022						C	character								
																			(OMB								
																				approved								
107000 1 G 11 17	2.7			-	D/G					D // /			1001/10	00						value For 3				EG/ED/ED/ED		E/E/I	D/G/N	11 77/77 0
427300 Interest Collected From Treasury	N	В	D	E	D/C					D/M			1001/199							character	1	D		EG/EP/ER/TR		E/F/U	D/G/N	U X/K/N
													2022							OMB								
																				approved								
																				value								
427500 Actual Collections From Liquidating Fund	N	В	D	Е	D/C					D/M			1001/19	92-					B/P/X I	l or 3	I	O		EC/EG/EM/EP/ER/ES	S/ET/TR	E/F/U	D/G/N	U/E X/K/N
													2022							character								
																				OMB								
																				approved								
427600 Actual Collections From Financing Fund	N	D	D	E	D/C					D/M			1001/199	02					B/P/X I	value For 3	Т	D		EC/EG/EM/EP/ER/ES	C/FT/TD	E/F/U	D/G/N	U/E X/K/N
427000 Actual Collections From Financing Fund	11	В	D	L	D/C					D/IVI			2022						D/1 / A	character	1			EC/EG/EW/EI /ER/ES	5/E1/1K	E/IT/O	D/G/IN	O/E A/K/N
													2022						(OMB								
																			a	approved								
																			V	value								
427700 Other Actual Collections - Federal/Non-Federal Exception	N	В	D	Е	D/C					D/M			1001/19						D/1 /21	l or 3	I	O		EC/EG/EM/EP/ER/ES	S/ET/TR	E/F/U	D/G/N	U/E X/K/N
Sources													2022							character OMB								
																				approved value								
428300 Interest Receivable From Treasury	N	В	D	B/E	D/C					D/M			1001/19	92-					B/P/X	or 3	D	/R		EC/EG/EM/EP/ER/ES	S/ET/TR	E/F/U	D/G/N	U/E X/K/N
													2022						C	character								
																			(OMB								
																				approved								
100000 7 111 7 1 11 1 7 1			_		7.6					501			1001/10	0.0					B/P/X 1	value					A TELEVISION		D/GDI	77.77
428500 Receivable From the Liquidating Fund	N	В	D	B/E	D/C					D/M			1001/199						B/P/X	character	1	D		EC/EG/EM/EP/ER/ES	S/ET/TR	E/F/U	D/G/N	U/E X/K/N
													2022							OMB								
																				approved								
428600 Receivable From the Financing Fund	N	В	D	B/E	D/C					D/M			1001/19						B/P/X	l or 3	I	O		EC/EG/EM/EP/ER/ES	S/ET/TR	E/F/U	D/G/N	U/E X/K/N
													2022							character								
																				OMB								
																				approved								
428700 Other Federal Receivables	N	В	D	R/F	D/C					D/M			1001/19	92-					B/P/X 1	l or 3	I	D		EC/EG/EM/EP/ER/ES	S/FT/TR	E/F/U	D/G/N	U/E X/K/N
120,00 Gild I such Accordance	1] "	<i>D</i> , <i>C</i>					2,171			2022						2,1,12	character	1			ES, ES, EM, EL / EN/EC		1,110	2/0/11	
																			(OMB								
																				approved								
																				value								

	USSGL ACCOUNT	USSGI	L ATTI	RIBUTES	S							ATTRIBU							TAS ATTI	RIBUTES			
USSG L Acct.		Anti-	Budg	g/ Norm	Begin	Debit/	Auth Type Apport Appor Code Cat Cat B	t Avail	BEA Borrow Cat Source	Budgetary Impact	Cohort	Cust/ Exch/ Non- Non-	Fed/	ding Trading Prtn Partner P r Main A	PY Adj		Pgm Year Rpt Reimb of Cat Flag BA	Reduction Type	Fund Type	Reporting Type Code	Accoun	t TAS	S Trans.
	Amortization of Investments in U.S. Treasury Zero Coupon Bonds	N			E	1	Coue Cat Cat B	1 IIIIe	D/M	Indicator	1 ear	Cust Excil	ieu		P/X	1 or 3 character OMB approved value	D D	Туре	EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N		E X/K/N
429500	Adjustments to the Exchange Stabilization Fund (ESF)	N	В	D	B/E	D/C			M					P	P/X	1 or 3 character OMB approved value	D		ЕР	E/F/U	N	U	X/K/N
429590	Adjustments to the International Monetary Fund	N	В	D	B/E	D/C			D/M					P	P/X	1 or 3 character OMB approved value	D		EG	U	N	U	N
431000	Anticipated Recoveries of Prior-Year Obligations	Y	В	D	Е	D/C			D/M		1001/1992- 2022					1 or 3 character OMB approved value	D/R		EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/K/N
432000	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	N	В	D	Е	D/C			D					P	P/X	T or 3 character OMB approved value	D		EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	E X/K/N
435000	Canceled Authority	N	В	С	Е	D/C			D/M						P/X	T or 3 character OMB approved value	D		EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N
435100	Partial or Early Cancellation of Authority	N	В	С	Е	D/C			D/M						P/X	1 or 3 character OMB approved	D		EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N
435190	Partial Cancellation of Authority - International Monetary Fund	N	В	С	Е	D/C			D/M						P/X	1 or 3 character OMB approved	D		EG	U	N	U	N
435400	Appropriation Withdrawn	N	В	С	Е	D/C	P		D/M						P/X	1 or 3 character OMB approved	D		EC/EG/EM/EP/ER/ES/TR	E/F/U	N	U/E	E X/K/N
435500	Cancellation of Appropriation From Unavailable Receipts	N	В	С	Е	D/C			D/M					B/1	P/X	1 or 3 character OMB approved value	D		ES/ET	E/F/U	N	U/E	E X/K/N

USSGL ACCOUNT	USSG	L ATTR	IBUTE	S								BUL	K FILE	ATT	RIBUTE	E S							TAS ATTRI	BUTES		
	Anti					Auth						Budgetary		Cust/ I			g Tradin			Pgm	Year of Reduction			Reporting		
USSG	ci-	Budg	Norm	Begin	Debi	t/ Type	Apport	Apport A	vail BE	A Bor	row			Non-			n Partne		DEEC	Rpt Reimb	of Reduction	n E LE				TAS Trans.
							Cat	Cat B T			rce 1	Indicator	Year	cust	exch 1	ed r	Main			Cat Flag	BA Type			Code	Code	
435600 Cancellation of Appropriation From Invested Balances	N	В	С	Е	D/C	;			D/	M								B/P/X	character	D		ES/E ²	Γ	E/F/U	N	U/E X/K/N
																			OMB							
																			approved							
425700 C 11 C CA	N.T.	D	-	Б	D/C				D	N 4									value 1 or 3	D		EQ/E	T.	E/E/II	N	LI/E X/Z/NI
435700 Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	N	В	С	E	D/C				D/	IVI								P/X	character	D		ES/E	I	E/F/U	N	U/E X/K/N
																			OMB							
																			approved							
436000 Appropriation Purpose Fulfilled - Balance Not Available	N	D	С	D/E	C				D/	M								P/X	value 1 or 3	D		EC/EG/EM/EP/E	D/EC/ET/TD	E/F/U	N	UN
Appropriation Furpose Furnited - Balance Not Available	11	В		D/L					D/	IVI									character	D		EC/EG/EN/EF/E	N/ES/E1/TK	E/I/O	IN	
																			OMB							
																			approved							
436001 Appropriation Purpose Fulfilled - To be Returned to Treasury	N	R	D	F	D				D/	М								X	value 1 or 3	D		EC/EG/EM/EP/E	R/FS/FT/TR	E/F/U	N	UN
repropriation rulpose runnied to be recurred to freustry	1,																	2.	character			EC/EG/EM/EI/E	ICES/E1/1K	Litte	11	
																			OMB							
																			approved							
437000 Offset to Appropriation Realized for Redemption of Treasury	N	В	С	Е	D/C	ļ ,			N	1								B/P/X	value 1 or 3	D		EC/EG/EM/EP/E	R/ES/ET/TR	E/F/U	N	U/E X/K/N
Securities																			character							
																			OMB							
																			approved value							
438200 Temporary Reduction - New Budget Authority	N	В	С	Е	D/C	B/C/D)		D/	M F/F	P/T								1 or 3	D/R	ATB/OT	EG/EP/ER/E	S/ET/TR	E/F/U	N	U/E X/K/N
						/P/S													character		SEQ					
																			OMB							
																			approved value							
438300 Temporary Reduction - Prior-Year Balances	N	В	С	Е	D/C	P/S			D/	M								P/X	I or 3	D/R	OTR/SE	EG/EP/ER/E	S/ET/TR	E/F/U	N	U/E X/K/N
																			character							
																			OMB approved							
																		,	value							
438400 Temporary Reduction/Cancellation Returned by	N	В	С	B/E	D/C	B/C/D)		D/	M F/F	P/T							P/X	1 or 3	D/R			S/ET/TR	E/F/U	N	U/E X/K/N
Appropriation						/P/S													character OMB		SEQ/XX	X				
																			approved							
																		,	value							
438500 Temporary Sequester Returned for Cancellation	N	В	D	Е	D/C	P/S			D/	M									1 or 3	D	SEQ	EG		E/F/U	N	E K
																			character OMB							
																			approved							
																		,	value							
438700 Temporary Reduction of Appropriation From Unavailable	N	В	С	Е	D/C	!			D/	M									1 or 3 character	D	ATB/OTI	ES/E	Γ	E/F/U	N	U/E X/K/N
Receipts, New Budget Authority																			OMB		SEQ					
																			approved							
																			value							

USSGL ACCOUNT	USSG	L ATTR	RIBUTE	S								В	ULK	FILE	ATTR	RIBUT	E S										TAS ATT	TRIBUTES	S			
	Anti-	-				Auth						Budgeta			Cust/ E		ed/ di	ng Trad	ding		Pgi	m	Year					Re	eporting	Financing	g	
USSG	ci-	Budg	/ Norn	Begin	Debit	/ Type	Apport	Apport	Avail	BEA	Borrow	Impac			Non- N		on- P	rtn Part	tner PY		Rp	ot Reimb	of	Reduction					Type	Account		
L Acct. USSGL Account Title	pated	d Prop	Bal				Cat	Cat B	Time	Cat	Source	Indicate	or Y	'ear	cust e	exch 1	ed	r Ma				t Flag				Fund Typ	e		Code	Code		Code
438800 Temporary Reduction of Appropriation From Unavailable	N	В	С	Е	D/C					D/M									B/P	/X 1 or 3		D		OTR/SEQ		ES/ET			E/F/U	N	U/E	X/K/N
Receipts, Prior-Year Balances																				charact OMB	er											
																				approv	ed											
																				value	cu											
439000 Reappropriations - Transfers-Out	N	В	С	Е	D/C					D/M									B/P			D			EC/E	G/EM/EP/ER/	/ES/ET/TR		E/F/U	N	Е	K/N
																				charact	er											
																				OMB												
																				approv	ed											
122122					70.100					501									D /D	value /X 1 or 3							(T.D.		D /D /7 I		***	77.77.77
439100 Adjustments to Indefinite Appropriations	N	В	С	E	D/C					D/M									B/P	charact	er	D				EG/EM/EP/	ER		E/F/U	N	U/E	X/K/N
																				OMB	.01											
																				approv	ed											
																				value												
439190 Adjustments to Indefinite Appropriations - International	N	В	С	Е	D/C					D/M										1 or 3		D				EG			U	N	U	N
Monetary Fund																				charact	er											
																				OMB												
																				approv	ed											
420200 Damman and Padvation Navy Dydagt Authority	N	D	C	Б	D/C	B/C/D				D/M	F/P/T								B/P	value /X I or 3		D		ATB/OTR/	EC/E	G/EM/EP/ER/	/EC/ET/TD		E/F/U	N	II/E	X/K/N
439200 Permanent Reduction - New Budget Authority	IN	В	С	E	D/C	/P/R/S				D/IVI	F/P/1								B/P	charact	er	ע		SEQ	EC/E	G/EM/EP/EK/	/ES/E1/1K		E/F/U	N	U/E	A/K/N
						/1/10/5														OMB				SEQ								
																				approv	ed											
																				value												
439300 Permanent Reduction - Prior-Year Balances	N	В	С	Е	D/C	B/C/D				D/M	F/P/T								B/P			D/R		OTR/SEQ	EC/E	G/EM/EP/ER/	/ES/ET/TR		E/F/U	N	U/E	X/K/N
						/P/R/S														charact OMB	er											
																					ad											
																				approv value	cu											
439400 Receipts Unavailable for Obligation Upon Collection	N	В	С	B/E	D/C					D/M									B/P			D				ES/ET			E/F/U	N	IJ	X/K/N
105 100 recorpts on a manager for congunity open construction	1,			2,2	2,0					2,1,1									2,1	charact	er					20,21			2,1,0			
																				OMB												
																				approv	ed											
																				value 1 or 3							_					
439401 Daily Inflation/Deflation Compensation Adjustment - Unavailable	N	В	С	B/E	С	P/S				D/M									X	charact	er	D				EP/ES/ET	ľ		E/F/U	N	U	N
Chavanable																				OMB	.01											
																				approv	ed											
																				value												
439402 Daily Inflation/Deflation Compensation Adjustment -	N	В	D	B/E	D	P/S				D/M									X	1 or 3		D				EP/ES/ET	Γ		E/F/U	N	U	N
Previously Unavailable																				charact	er											
																				OMB												
																				approv												
439412 Unobligated Balances Made Available from Previously	N	В	D	Е	D	P				D									X	value 1 or 3		D				ET			E/F/U	N	U	N
Unavailable Receipts - Adjustments for Trust Fund Share -	111	В	ע	L	٦	Г				ע									\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	charact		ט				EI			L/I'/U	1.1/		1N
Prior Year																				OMB												
																				approv	ed											
																				value												

USSGL ACCOUNT	USSG	GL ATTR	RIBUTE	ES							BUL		ATTRIB							TAS	ATTRIBUTES		
	Anti	i-				Auth					Budgetary		Cust/ Excl	/ Fed/	ding Tra	ading		Pgm	Year		Reporting		
USSG	ci-	Budg	/ Norn	n Begir	Debit	Type	Apport	Apport Avail	BEA	Borrow	Impact		Non- Non	- Non-	Prtn Pai	rtner PY		Rpt Reimb			Туре		TAS Trans.
L Acct. USSGL Account Title	pate						Cat	Cat B Time	1	Source	Indicator	Year	cust excl	n fed	r M	Iain Adj		Cat Flag	BA Type	Fund Type	Code	Code	
439432 Anticipated Unobligated Balances Made Available from Previously Unavailable Receipts - Adjustments for Trust	Y	В	D	Е	D	P			D							/ 1	1 or 3 character	D		ET	E/F/U	N	U N
Fund Share - Prior Year																	OMB						
																	approved						
439500 Authority Unavailable for Obligation Pursuant to Public Law	v - N	D	C	E	D/C	B/C/D			D/M		1	.001/1992-					value 1 or 3	D		EC/EG/EM/EP/ER/ES/ET/T	TR E/F/U	D/G/N	U X/K/N
Temporary - Current-Year Authority		В		E	D/C	/P/R/S			D/IVI		1	2022					character	ע		EC/EG/EW/EP/ER/ES/E1/1	K E/F/U	D/G/N	U A/K/N
																	OMB						
																	approved						
439504 Obligation Limitation - Temporary - Prior-Year and Current-	- N	R	С	Е	С	C/P/S			D/M							X	value 1 or 3	D/R		ER/ES/ET	E/F/U	N	U X/N
Year Budget Authority	11					C/I/B			<i>D</i> /101								character	D/IC		ER BS/ET	E/17 C	11	
																	OMB						
																	approved value						
439600 Special and Trust Fund Refunds and Recoveries Temporarily	y N	В	С	Е	D/C				D/M							B/P/X	1 or 3	D		ES/ET	E/F/U	N	U X/K/N
Unavailable - Receipts Unavailable for Obligation Upon																	character						
Collection																	OMB						
																	approved value						
439700 Appropriations (special or trust), Borrowing Authority and	N	В	С	B/E	D/C	B/C/P			D/M							B/P/X	1 or 3	D		EG/EP/ES/ET	E/F/U	N	U/E X/K/N
Contract Authority Temporarily Precluded From Obligation - Current-Year Balances	-																character OMB						
Current-Year Balances																	approved						
																	value						
439701 Appropriations Temporarily Precluded From Obligation -	N	В	С	Е	D/C	P			D/M								1 or 3 character	D		ES/ET	E/F/U	N	U/E X/K/N
Prior-Year																	OMB						
																	approved						
																	value						
439730 Appropriations Temporarily Precluded From Obligation	N	В	C	B/E	D/C				D							B/P/X	1 or 3 character	D		ES	U	N	U X/N
																	OMB						
																	approved						
420000 Off W. C. H. J. T	N	D	-	D/E	D/C	C			D/M							D/D/W	value 1 or 3	D/R		EG/EP/ER	E/E/II	N	II/E X/IZ/NI
439800 Offsetting Collections Temporarily Precluded From Obligation	N	В	C	B/E	D/C	5			D/M							B/P/X	character	D/R		EG/EP/ER	E/F/U	N	U/E X/K/N
																	OMB						
																	approved						
439900 Special and Trust Fund Refunds and Recoveries Temporarily	v N	В	С	Е	D/C				D/M							R/P/Y	value 1 or 3	D		EC/EG/EM/EP/ER/ES/ET/T	TR E/F/U	N	U/E X/K/N
Unavailable - Receipts and Appropriations Temporarily	, 1				D/C				Dill								character				IX EMT/C	11	O/E /A/ICIV
Precluded From Obligation																	OMB						
																	approved value						
442000 Unapportioned Authority - Pending Rescission	N	В	С	Е	D/C				D/M								I or 3	D/R		EC/EG/EM/EP/ER/ES/ET/T	TR E/F/U	N	U X/K/N
																	character						
																	OMB approved						
																	value						
<u> </u>					1	-1			1	1			1		1		1	11	1			1	1

USSGL ACCOUNT	USSG	L ATTR	IBUTE	S						BULF	K FILE	ATTRI	BUTES								TAS ATTRI	BUTES			
	Anti-					Auth				Budgetary		Cust/ Exc			Trading		Pgm		Year			Reporting			
USSG	ci-							Apport Ava				Non- No			Partner 1		Rpt		of Reduction			Type		TAS T	
L Acct. USSGL Account Title						Code	Cat	Cat B Tim		Indicator	Year	cust exc	ch fed	r	Main A		Cat		BA Type	Fund Ty		Code	Code		
443000 Unapportioned Authority - OMB Deferral	N	В	С	Е	D/C				D/M							1 or 3 charact	er	D/R		EC/EG/EM/EP/EI	R/ES/ET/TR	E/F/U	N	U	ζ/K/N
																OMB	CI								
																approv	ed								
																value									
445000 Unapportioned Authority	N	В	С	B/E	D/C				D/M	10	001/1992-				В	/P/X I or 3		D/R		EC/EG/EM/EP/EI	R/ES/ET/TR	E/F/U	D/G/N	U/E X	K/K/N
											2022					charact OMB	er								
																	ad								
																approv value	zu								
451000 Apportionments	N	В	С	Е	D/C			A/S	D/M	10	001/1992-					1 or 3		D/R		EC/EG/EM/EP/EI	R/ES/ET/TR	E/F/U	D/G/N	UZ	X/K/N
											2022					charact	er								
																OMB									
																approv	ed								
459000 Apportionments - Anticipated Resources - Programs Subject	Y	D	С	E	D/C			Λ/5	D/M	11	001/1992-					value 1 or 3		D/R		EC/EG/EM/EP/EI	D/EC/ET/TD	E/F/U	D/G/N	U	V/V/NI
to Apportionment	1				D/C			A	D/IVI	1	2022					charact	er	D/K		EC/EG/EIW/EI /EI	VLS/L1/TK	E/17C	D/G/IN		L/IX/IN
																OMB									
																approv	ed								
																value 1 or 3									
461000 Allotments - Realized Resources	N	В	С	E	D/C			A/S	D/M	10	001/1992- 2022					charact	er	D/R		EC/EG/EM/EP/EI	R/ES/ET/TR	E/F/U	D/G/N	U	(/K/N
											2022					OMB									
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																value									
462000 Unobligated Funds Exempt From Apportionment	N	В	С	B/E	D/C			A/S	D/M	10	001/1992-				В	/P/X I or 3		D/R		EC/EG/EM/EP/EI	R/ES/ET/TR	E/F/U	D/G/N	U Z	K/K/N
											2022					charact OMB	er								
																	ad								
																approv	zu								
462090 Unobligated Funds Exempt From Apportionment -	N	В	С	B/E	D/C				D/M						В	/P/X 1 or 3		D		EG		U	N	U	N
International Monetary Fund																charact	er								
																OMB									
																approv	ed								
462091 Unobligated Funds Exempt From Apportionment -	N	В	С	R/E	D/C				D/M							value X I or 3		D		EG		U	N	U	N
International Monetary Fund - New Arrangements to Borrow		В		D/L	D/C				D/1VI							charact	er	D		EG			IN		11
(NAB)																OMB									
																approv	ed								
					- 1-		_									value 1 or 3									
463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)	N	В	С	B/E	D/C		Е		M							charact	er	D		EG/EF)	E/U	N	U	N
Stabilization rund (ESF)																OMB									
																approv	ed								
																value									
465000 Allotments - Expired Authority	N	В	С	B/E	D/C	1	A/B/E		D/M	10	001/1992-				В	/P/X 1 or 3		D/R		EC/EG/EM/EP/EI	R/ES/ET/TR	E/F/U	D/G/N	Е	K/N
											2022					charact OMB	er								
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USSGL ACCOUNT	USSGI	L ATTR	IBUTES	S							BULK F		ATTRIBUT						TAS	ATTRIBUTES		
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USSG	ci-	Budg/	Norm	Begin	Debit/	Type Ap	port A	pport Avai	il BEA	Borrow	v Impact Coh				Partner PY	5556	Rpt Reim			Туре		TAS Trans.
L Acct. USSGL Account Title	pated					Code C	Cat (e Indicator Ye		cust exch	fed r	Main Adj		Cat Flag		Fund Type	Code	Code	
469000 Anticipated Resources - Programs Exempt From Apportionment	Y	В	С	Е	D/C			A/S	D/M		1001/2					1 or 3 character	D/R		EC/EG/EM/EP/ER/ES/ET/TF	E/F/U	D/G/N	U X/K/N
Apportionment											20.	22				OMB						
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470000 G				-	D/G			. /0	D 0.6		1001/	1000				value 1 or 3	D/D			T-/T-/T-I	D/G/N	77 77 77 77
470000 Commitments - Programs Subject to Apportionment	N	В	С	E	D/C			A/S	D/M		1001/2					character	D/R		EC/EG/EM/EP/ER/ES/ET/TF	E/F/U	D/G/N	U X/K/N
																OMB						
																approved						
472000 Commitments - Programs Exempt From Apportionment	N	В	С	Е	D/C			Λ/\$	D/M		1001/2	1002_				value 1 or 3	D/R		EC/EG/EM/EP/ER/ES/ET/TF	E/F/U	D/G/N	U X/K/N
4/2000 Communents - 1 tograms Exempt 110m Apportuniment	1				D/C			A/S	D/IVI		202					character	D/K		EC/EG/EM/EI/EI/ES/E1/1F	Enro	D/G/IV	O A/K/IV
																OMB						
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480100 Undelivered Orders - Obligations, Unpaid	N	В	С	B/E	D/C	A/	В/Е	####	D/M		1001/	1992-			B/P/X	value 1 or 3	## D/R		EC/EG/EM/EP/ER/ES/ET/TF	R E/F/U	D/G/N	U/E X/K/N
											202					character						
																OMB						
																approved value						
480200 Undelivered Orders - Obligations, Prepaid/Advanced	N	В	С	B/E	D/C	Α/	В/Е	####	D/M		1001/	1992-			B/P/X	1 or 3	## D/R		EC/EG/EM/EP/ER/ES/ET/TF	R E/F/U	D/G/N	U/E X/K/N
											202	22				character OMB		NEW				
																approved						
																value						
483100 Undelivered Orders - Obligations Transferred, Unpaid	N	В	С	Е	D/C				D/M		1001/			F ###	#### B/P/X		D/R	_	EC/EG/EM/EP/ER/ES/ET/TF	E/F/U	D/G/N	U/E X/K/N
											202	22				character OMB						
																approved						
																value						
483200 Undelivered Orders - Obligations Transferred,	N	В	С	Е	D/C				D/M		1001/				B/X	1 or 3 character	D/R		EC/EG/EM/EP/ER/ES/ET/TF	E/F/U	D/G/N	U/E X/K/N
Prepaid/Advanced											200	22				OMB						
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					D/6				200		1001	1000			2 2 2	value	7.0			7.77.7	D/G DI	77.55
487100 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	N	В	D	E	D/C				D/M		1001/2				B/P/X	1 or 3 character	D/R		EC/EG/EM/EP/ER/ES/ET/TF	E/F/U	D/G/N	U/E X/K/N
Orders Conganons, Recoveries											20.					OMB						
																approved						
487200 Downward Adjustments of Prior-Year Prepaid/Advanced	N	В	D	E	D/C				D/M		1001/2	1002		F/N	D/D/V	value 1 or 3	D/R		EC/EG/EM/EP/ER/ES/ET/TF	R E/F/U	D/G/N	U/E X/K/N
Undelivered Orders - Obligations, Refunds Collected	IN	В	D	l E	D/C				D/IVI		202			I'/IN	B/F/X	character	D/K		EC/EG/EM/EF/ER/ES/E1/1F	E/I/O	D/G/N	U/E A/K/N
																OMB						
																approved						
488100 Upward Adjustments of Prior-Year Undelivered Orders -	N	В	С	Е	D/C	Α/	В/Е	####	D/M		1001/2	1992-			B/P/X	value 1 or 3	## D/R		EC/EG/EM/EP/ER/ES/ET/TF	R E/F/U	D/G/N	U/E X/K/N
Obligations, Unpaid											202					character						
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USSGL ACCOUNT	USSG	L ATTI	RIBUTE	ES							BULI	K FILE	ATTR	I B U T	ES						TAS ATTRI	BUTES			
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USSG			g/ Norn	n Begin	Debit	/ Type Appor	t Appor	t Avail	BEA	Borrov		Cohort	Non- No			Prtn Partner P	Y		mb of Redu	iction		Type	Account	_	Trans.
L Acct. USSGL Account Title	pated	d Prop	Bal	/ End	Credi	t Code Cat	Cat B	Time	Cat	Source	e Indicator	Year	cust ex	xch	fed	r Main A	dj DEFC	Cat Fl	ag BA T	vpe	Fund Type	Code	Code	Statu	s Code
488200 Upward Adjustments of Prior-Year Undelivered Orders -	N	В	С	Е	D/C	A/B/F	####		D/M		1	001/1992-				B/	P/X I or 3	## D	/R BAL		EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
Obligations, Prepaid/Advanced	11				B/C	123/1			D/IVI			2022					character		BILE		BO/BO/BIM BI / BIO BB/B I/ IIC	2,170	D, G, I V	O/E	701011
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490100 Delivered Orders - Obligations, Unpaid	N	В	С	B/E	D/C	A/B/E	####		D/M		1	001/1992-				B/	P/X I or 3	## D	/R]	EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
												2022					character								
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																	approved	l							
																	value								
490200 Delivered Orders - Obligations, Paid	N	В	С	Е	D/C	A/B/E	####		D/M		1	001/1992-				B/.	P/X 1 or 3	## D	/R BAL/]	EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
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490800 Authority Outlayed Not Yet Disbursed	N	В	С	B/E	D/C	A/E			D/M							B/.	P/X I or 3	## D	/R BAL/		EG/ER	E/F/U	N	U	X/K/N
																	character		NEW						
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																	approved								
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493100 Delivered Orders - Obligations Transferred, Unpaid	N	В	C	Е	D/C				D/M		1	001/1992-			F	### #### B/			/R]	EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
												2022					character								
																	OMB								
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																	value								
497100 Downward Adjustments of Prior-Year Unpaid Delivered	N	В	D	Е	D/C				D/M		1	001/1992-				B/.	P/X I or 3		/R]	EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
Orders - Obligations, Recoveries												2022					character								
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																	approved								
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497200 Downward Adjustments of Prior-Year Paid Delivered Orders	·s · N	В	D	Е	D/C				D/M		1	001/1992-		E	E/F/N	B/.	P/X I or 3		/R]	EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
Obligations, Refunds Collected												2022					character								
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																	approved								
			_														value		_						
498100 Upward Adjustments of Prior-Year Delivered Orders -	N	В	С	E	D/C	A/B/E	####		D/M		1	001/1992-				B/.	P/X 1 or 3 character	. ## D	/R]	EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
Obligations, Unpaid												2022					OMB								
																	approved								
400200 H 14 I' + + + CR' - W - D I' - 10 I	2.7	В	-	-	D/C	A /D /E			D/M		1	001/1002				D/	value P/X 1 or 3	,,,, D	/D			E/E/II	D/C/N	T.I./E	37/17/31
498200 Upward Adjustments of Prior-Year Delivered Orders -	N	В	С	E	D/C	A/B/E	####		D/M		1	001/1992-				B/.	character	. ## D	/K	1	EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
Obligations, Paid												2022					OMB								
																	approved								
																	value	·							
510000 Revenue From Goods Sold	N	P	С	F	D/C									X	F/N	### /####	value			CF/DF/FC/F	EG/EM/EP/ER/ES/ET/GA/TR/UG/US	/UT E/F/U	D/G/N	II/F	X/K/NI
510900 Contra Revenue for Goods Sold	N				D/C						+				F/N						EG/EM/EP/ER/ES/ET/GA/TR/UG/US/				X/K/N
520000 Revenue From Services Provided	N		C		D/C								A/S		F/N						EG/EM/EP/ER/ES/ET/GA/TR/UG/US/		D/G/N		
520900 Contra Revenue for Services Provided	N	P			D/C										F/N						EG/EM/EP/ER/ES/ET/GA/TR/UG/US				X/K/N
531000 Interest Revenue - Other	N	P			D/C								A/S E/								J/EM/EP/ER/ES/ET/GA/MR/TR/UG/U				X/K/N

Part		USSGL ACCOUNT	USSGI	L ATTR	RIBUTE	S						BUI	LK FILE	ATTRIB	UTES						TAS ATTRIBU	JTES		
Process Proc				П			Antl	. 1							_	ding	Trading	Τ	Pam	Vear			σ Financine	σ l
Column C	USSG			Ruda	Norm	Reg			Annort A	vail RFA									Rnt Reimh		n			0
Section Contract		USSGL Account Title	_																					
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Section Control Revenue to Dountloon - Financial Resources N P D E DC DC T N CFPERCEGEMEPRESETGATRUGUSUT EFFU DGN UE XXX Section Dountloon Revenue to N P D E DC DC T N CFPERCEGEMEPRESETGATRUGUSUT EFFU DGN UE XXX Section DC DC DC DC DC DC DC D																								
Solido Demand Revenue - Non-Finnerial Resources N				P										A/S T										
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Set-400 Foreigner Revenue - Clash and Cash Equivalents				P										T	N									
56990 Central Forfeiture Revenue - Coals and Cash Equivalents N P D E D/C D A T N CEPTA-CLEGRAMPERRISET GATRAGOUSUT ETAL D-GN UE NAK S5500 Central Forfeiture Revenue - Forfeiture Reve				P	D	Е								T	N						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT			
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Symbol Spended Appropriations - Used - Ascerued N P C E DC DC DC DC DC DC			N	P	C	Е	D/C					E		A T	N						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Γ E/F/U	D/G/N	U/E X/K/N
570005 Appropriations - Expended - Ascence			N	P	D	Е						Е		A T	N						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Γ E/F/U	D/G/N	
S70000 Appropriations - Expended — Disbursed N P D E D/C			N	P	C										G	###	####				CF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	E/F/U	D/G/N	U/E X/K/N
Store Stor	570005 A	ppropriations - Expended - Accrued	N	P	D										F	###	####				GA	U	N	
S75000 Expended Appropriations - Prior-Prior Adjustments Due to CF/DE/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT E/F/U D/G/N U/E X/K/COrrections of Errors - Years Preceding the Prior-Year Adjustments Due to CF/DE/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT E/F/U D/G/N U/E X/K/CORRECTION - Prior-Prior Adjustments Due to N P C E D/C D/G/N U/E X/K/CORRECTION - Prior-Prior Adjustments Due to N P C E D/C D/G/N U/E X/K/CORRECTION - Prior-Prior Adjustments Due to N P C E D/C D/G/N U/E X/K/CORRECTION - Prior-Prior Adjustments Due to N P C E D/C D/G/N U/E X/K/CORRECTION - Prior-Prior Adjustments Due to N P C E D/C D/G/N U/E X/K/CORRECTION - Prior-Prior Adjustments Due to N P C E D/C D/G/N U/E X/K/CORRECTION - Prior-Prior Adjustments Due to N P C E D/C D/G/N U/E X/K/CORRECTION - Prior-Prior Adjustments Due to N P C E D/C D/G/N U/E X/K/CORRECTION - Prior-Prior Adjustments Due to N P C E D/C D/G/N U/E X/K/CORRECTION - Prior-Prior Adjustments Due to N P C E D/C D/G/N U/E X/K/CORRECTION - Prior-Prior Adjustments Due to N P C E D/C D/G/N U/E X/K/CORRECTION - Prior-Prior Adjustments Due to N P C E D/C D/G/N U/E X/K/CORRECTION - Prior-Prior Adjustments Due to N P C E D/C D/G/N U/E X/K/CORRECTION - Prior-Prior Adjustments Due to N P C E D/C D/G/N U/E X/K/CORRECTION - Prior-Prior Adjustments Due to N P C E D/C D/G/N U/E X/K/CORRECTION - Prior-Prior Adjustments Due to N P D/G/N U/E X/K/CORRECTION - Prior-Prior Adjustments Due to N P D/G/N U/E X/K/CORRECTION - Prior-Prior Adjustments Due to N P D/G/N U/E X/K/CORRECTION - Prior-Prior Adjustments Due to N P D/G/N U/E X/K/CORRECTION - Prior-Prior Adjustments Due to N P D/G/N U/E X/K/CORRECTION - Prior-Prior Adjustment	570006 A	ppropriations - Expended - Disbursed	N	P	D	Е	D/C								F	###	####				GA	U	N	UN
Corrections of Errors - Years Preceding the Prior-Year			N	P	C	Е	D/C								G	###	####				CF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	E/F/U	D/G/N	
570800 Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors Corrections of Errors	570500 E	xpended Appropriations - Prior-Period Adjustments Due to	N	P	C	Е	D/C								G	###	####				CF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	E/F/U	D/G/N	U/E X/K/N
Corrections of Errors	C	orrections of Errors - Years Preceding the Prior-Year																						
S70810 Appropriations - Expended - Prior-Period Adjustments N P D E D/C D/G/N U/E X/K/S/S73500 Appropriations - Expended - Prior-Period Adjustments N P D E D/C D/G/N U/E X/K/S/S73500 Appropriations - Expended - Prior-Period Adjustments N P D E D/C D/G/N U/E X/K/S/S73500 Appropriated Decicated Ollections to be Transferred In N P C E D/C D/G/N U/E X/K/S/S73500 Appropriated Decicated Ollections to be Transferred In N P D E D/C D/G/N U/E X/K/S/S73500 Appropriated Decicated Ollections to be Transferred In N P D E D/C D/G/N U/E X/K/S/S/S73500 Appropriated Decicated Ollections to be Transferred In N P D E D/C D/G/N U/E X/K/S/S/S/S/S/S/S/S/S/S/S/S/S/S/S/S/S/S/	570800 E	xpended Appropriations - Prior-Period Adjustments Due to	N	P	C	Е	D/C								G	###	####				CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	E/F/U	D/G/N	U/E X/K/N
S70000 Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles N P C E D/C D/G/N U/E X/K/Changes in Accounting Principles N P C E D/C D/G/N U/E X/K/Changes in Accounting Principles N P C E D/C D/G/N U/E X/K/Changes in Accounting Principles N P C E D/C D/G/N U/E X/K/Changes in Accounting Principles N P C E D/C N F ### #### D/G/N U/E X/K/Changes in Accounting Principles N P C E D/C D/G/N U/E X/K/Changes in Accounting Principles N P C E D/C D/G/N U/E X/K/Changes in Accounting Principles N P C E D/C D/G/N U/E X/K/Changes in Accounting Principles N P C E D/C D/G/N U/E X/K/Changes in Accounting Principles N P C E D/C D/G/N U/E X/K/Changes in Accounting Principles N P C E D/C D/G/N U/E X/K/Changes in Accounting Principles N P C E D/C D/G/N U/E X/K/Changes in Accounting Principles N P C E D/C D/G/N U/E X/K/Changes in Accounting Principles N P C E D/C D/G/N U/E X/K/Changes in Accounting Principles N P C E D/C D/G/N U/E X/K/Changes in Accounting Principles N P D E D/C D/G/N U/E X/K/Changes in Accounting Principles N P D E D/C D/G/N U/E X/K/Changes in Accounting Principles N P D E D/C D/G/N U/E X/K/Changes in Accounting Principles N P D E D/C D/G/N U/E X/K/Changes in Accounting Principles N P D E D/C D/G/N U/E X/K/Changes in Accounting Principles N P D E D/C D/G/N U/E X/K/Changes N P D/G/N U/E X/K/Changes N P D/G/N U/E X/K/Changes		orrections of Errors																						
Changes in Accounting Principles 571000 Transfer-in of Agency Unavailable Custodial and Non-Entity N P C B C B D	570810 A	ppropriations - Expended - Prior-Period Adjustments	N	P	D	Е	D/C								F	###	####				GA	E/U	N	UN
Transfer-in of Agency Unavailable Custodial and Non-Entity Collections N P C E D/C Non-Entity - General Fund of the U.S. Government S71200 Accrual of Agency Amount To Be Collected - Custodial and Non-Entity - General Fund of the U.S. Government N P C E D/C A E D/C N P C E D/C A E/T/X F ### #### S71300 Accrual of Amounts Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government N P C E D/C A E/T/X F ### #### S72000 Financing Sources Transferred In Without Reimbursement N P C E D/C S73000 Financing Sources Transferred Out Without Reimbursement N P D E D/C S73000 Appropriated Dedicated Collections to be Transferred Out N P D E D/C S73000 Appropriated Dedicated Collections to be Transferred Out N P D E D/C S73000 Appropriated Dedicated Collections to be Transferred Out N P D E E/F/U D/G/N U/E X/K/S73500 Appropriated Dedicated Collections to be Transferred Out N P D E D/C	570900 E	xpended Appropriations - Prior-Period Adjustments Due to	N	P	С	Е	D/C								G	###	####				CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	E/F/U	D/G/N	U/E X/K/N
Collections Collections																								
Collections Collections	571000 T	ransfer-in of Agency Unavailable Custodial and Non-Entity	N	P	С	Е	D/C								F	###	/####				GA	U	N	UN
Non-Entity - General Fund of the U.S. Government 571300 Accrual of Amounts Receivable from Custodian or Non- Entity Assets Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government 572000 Financing Sources Transferred In Without Reimbursement N P C E D/C 573000 Financing Sources Transferred Out Without Reimbursement N P D E D/C 573000 Appropriated Dedicated Collections to be Transferred Out N N P D E D/C 573600 Appropriated Dedicated Collections to be Transferred Out N N P D E D/C 573600 Appropriated Dedicated Collections to be Transferred Out N N P D E D/C 573600 Appropriated Dedicated Collections to be Transferred Out N N P D E D/C 573600 Appropriated Dedicated Collections to be Transferred Out N N P D E D/C 573600 Appropriated Dedicated Collections to be Transferred Out N N P D E D/C 573600 Appropriated Dedicated Collections to be Transferred Out N N P D E D/C 573600 Appropriated Dedicated Collections to be Transferred Out N N P D E D/C 573600 Appropriated Dedicated Collections to be Transferred Out N N P D E D/C 573600 Appropriated Dedicated Collections to be Transferred Out N N P D E D/C 573600 Appropriated Dedicated Collections to be Transferred Out N N P D E D/C 573600 Appropriated Dedicated Collections to be Transferred Out N N P D E D/C 573600 Appropriated Dedicated Collections to be Transferred Out N N P D E D/C 573600 Appropriated Dedicated Collections to be Transferred Out N N P D E D/C 573600 Appropriated Dedicated Collections to be Transferred Out N N P D E D/C 573600 Appropriated Dedicated Collections to be Transferred Out N N P D E D/C		ollections																						
Non-Entity - General Fund of the U.S. Government 571300 Accrual of Amounts Receivable from Custodian or Non- Entity Assets Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government 572000 Financing Sources Transferred In Without Reimbursement N P C E D/C 573000 Financing Sources Transferred Out Without Reimbursement N P D E D/C 573000 Appropriated Dedicated Collections to be Transferred Out N N P D E D/C 573600 Appropriated Dedicated Collections to be Transferred Out N N P D E D/C 573600 Appropriated Dedicated Collections to be Transferred Out N N P D E D/C 573600 Appropriated Dedicated Collections to be Transferred Out N N P D E D/C 573600 Appropriated Dedicated Collections to be Transferred Out N N P D E D/C 573600 Appropriated Dedicated Collections to be Transferred Out N N P D E D/C 573600 Appropriated Dedicated Collections to be Transferred Out N N P D E D/C 573600 Appropriated Dedicated Collections to be Transferred Out N N P D E D/C 573600 Appropriated Dedicated Collections to be Transferred Out N N P D E D/C 573600 Appropriated Dedicated Collections to be Transferred Out N N P D E D/C 573600 Appropriated Dedicated Collections to be Transferred Out N N P D E D/C 573600 Appropriated Dedicated Collections to be Transferred Out N N P D E D/C 573600 Appropriated Dedicated Collections to be Transferred Out N N P D E D/C 573600 Appropriated Dedicated Collections to be Transferred Out N N P D E D/C 573600 Appropriated Dedicated Collections to be Transferred Out N N P D E D/C 573600 Appropriated Dedicated Collections to be Transferred Out N N P D E D/C	571200 A	ccrual of Agency Amount To Be Collected - Custodial and	N	P	С	Е	D/C								F	###	/####				GA	U	N	UN
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Entity Assets Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government 572000 Financing Sources Transferred In Without Reimbursement N P C E D/C 573000 Financing Sources Transferred Out Without Reimbursement N P D E D/C 573000 Financing Sources Transferred Out Without Reimbursement N P D E D/C 573000 Appropriated Dedicated Collections to be Transferred In N P C E D/C 573000 Appropriated Dedicated Collections to be Transferred Out N P D E D/C 573000 Appropriated Dedicated Collections to be Transferred Out N P D E D/C 573000 Appropriated Dedicated Collections to be Transferred Out N P D E D/C 573000 Appropriated Dedicated Collections to be Transferred Out N P D E D/C 573000 Appropriated Dedicated Collections to be Transferred Out N P D E D/C 573000 Appropriated Dedicated Collections to be Transferred Out N P D E D/C 573000 Appropriated Dedicated Collections to be Transferred Out N P D E D/C 573000 Appropriated Dedicated Collections to be Transferred Out N P D E D/C 573000 Appropriated Dedicated Collections to be Transferred Out N P D E D/C			N	P	С	Е	D/C							A E/T/2	X F	###	####				CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US	S E/F/U	D/G/N	U/E X/N
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572000 Financing Sources Transferred In Without Reimbursement N P C E D/C						1																		
573000 Financing Sources Transferred Out Without Reimbursement N P D E D/C			N	P	С	Е	D/C								F	###	/####				CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Γ E/F/U	D/G/N	U/E/C X/K/N
573500 Appropriated Dedicated Collections to be Transferred In N P C E D/C			1														/####							
573600 Appropriated Dedicated Collections to be Transferred Out N P D E D/C ES/ET/US/UT ES/ET/US/UT ES/ET/US/UT ES/ET/US/UT D/G/N U/E X/K/						E	D/C										/####							
574000 Appropriated Dedicated Collections Transferred In N P C E D/C U/CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/F/U D/G/N U/E X/K/		ppropriated Dedicated Collections Transferred In	N	P	_											###					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT			
574500 Appropriated Dedicated Collections Transferred Out N P D E D/C F/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/F/U D/G/N U/E X/K/				_																				

USSGL ACCOUNT	USSGL	L ATTR	RIBUTE	S								BULK F		ATTRIB								TAS ATTRIBU	TES		
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USSG	ci-		Norm	n Rogi	n Debit/		nnort A	pport Av	ail RFA		_	pact Coh		Non- Non-	Non-		Partner PY		Rpt Rein		Reduction		Type	9	t TAS Trans
L Acct. USSGL Account Title	pated	Duug	Rol	/ En	d Crodit	Code	Cot	Cat B Tir	no Cot	Source	Indi			cust exch	fed	r	Main Adj		Cat Flag			Fund Type	Code	Code	
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575000 Expenditure Financing Sources - Transfers-In	N	P	C												F	###	/####					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT		D/G/N	
575500 Non-Expenditure Financing Sources - Transfers-In - Other	N	P	С												F	###	/####					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT		D/G/N	
575600 Non-Expenditure Financing Sources - Transfers-In - Capital	N	P	C	Е	D/C										F	###	/####					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E X/K/N
Transfers		_	_	_	70 / 60										_									D (C D)	*****
576000 Expenditure Financing Sources - Transfers-Out	N	P	D		D/C										F	###	/####					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT			U/E X/K/N
576500 Non-Expenditure Financing Sources - Transfers-Out - Other	N	P	D	_											F	###	/####					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT		D/G/N	
576600 Non-Expenditure Financing Sources - Transfers-Out - Capital	N	P	D	Е	D/C										F	###	/####					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E X/K/N
Transfers	NT.	D	-	т.	D/C										Е	11.11.11	(11.11.11.11						TOT DE /D/LI	D/C/M	TITE X/IZ/N
577500 Non-Budgetary Financing Sources Transferred In	N	P	_		D/C											###	/####					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/			U/E X/K/N
577600 Non-Budgetary Financing Sources Transferred Out	N	P	D		D/C										F	###	/####					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	
577700 Authority Transfer Control In	N	P	C		D/C														+			GA CA	U	N	U N
577800 Authority Transfer Control Out	N	P P	D		D/C										177	###	/####					GA CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U E/F/U	N D/C/N	U N U/E/C X/K/N
578000 Imputed Financing Sources 579000 Other Financing Sources	N	P	C		D/C D/C							D/E			C/7	###	/####					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/U		D/G/N D/G/N	
579001 Other Non-Budgetary Financing Sources for Debt	N N	P	C	E E	_						ע	// L			G/Z G	###	####					EG	JI E/F/U	D/G/N N	U/E X/K/N
Accruals/Amortization	IN	F		L	D/C										U	####	""""					EG	U	11	U/E IN
579010 Other General Fund Financing Sources	N	P	D	Б	D/C										E/7	###	####					GA	T I	N	UN
579100 Adjustment to Financing Sources - Credit Reform	N	P	D								1	E			F	###	####					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	
579200 Financing Sources To Be Transferred Out - Contingent	N	P	D									E			F	###	/####					CF/DF/EC/EG/EM/EF/ER/ES/ET/GA/TR/UG/US/UT		D/G/N D/G/N	
Liability	1N	r	ט	E	D/C										Г	###	/####					CF/DF/EC/Ed/EM/EF/ER/ES/ET/GA/TR/OG/OS/OT	E/IT/U	D/G/N	U/E A/K/I
579500 Seigniorage	N	P	С	F	D/C						1	F			N							CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	D/G/N	U/E X/K/N
580000 Tax Revenue Collected - Not Otherwise Classified	N	P	C		D/C							15		A/S T	G/N	###	####					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT		D/G/N	
580100 Tax Revenue Collected - Individual	N	P	C	E										A/S T	G/N	###	####					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT		D/G/N	
580200 Tax Revenue Collected - Corporate	N	P	C	E										A/S T	G/N	###	####					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT		D/G/N	
580300 Tax Revenue Collected - Unemployment	N	P	C	E										A/S T	G/N	###	####					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT		D/G/N	
580400 Tax Revenue Collected - Excise	N	P	C		D/C									A/S T	G/N	###	####					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT		D/G/N	
580500 Tax Revenue Collected - Estate and Gift	N	P	C											A/S T	G/N	###	####					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT		D/G/N	
580600 Tax Revenue Collected - Customs	N	P	C											A/S T	G/N	###	####					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT		D/G/N	
582000 Tax Revenue Accrual Adjustment - Not Otherwise Classified		P	C	E										A/S T	G/N	###	####					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT		D/G/N	
302000 Tax revenue reordar ragasiment 1100 outerwise olassimed	1,	1			D/ C										G/IV		,,,,,,,,						E/170	D/ G/11	O'E THE
582100 Tax Revenue Accrual Adjustment - Individual	N	Р	С	Е	D/C									A/S T	G/N	###	####					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E X/K/N
582200 Tax Revenue Accrual Adjustment - Corporate	N	P	C											A/S T	G/N	###	####					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT		D/G/N	
582300 Tax Revenue Accrual Adjustment - Unemployment	N	P	С											A/S T	G/N	###	####					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT			U/E X/K/N
582400 Tax Revenue Accrual Adjustment - Excise	N	P	С	Е										A/S T		###	####					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT			U/E X/K/N
582500 Tax Revenue Accrual Adjustment - Estate and Gift	N	P	С		D/C								1	A/S T	G/N	###	####					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E X/K/N
582600 Tax Revenue Accrual Adjustment - Customs	N	P		Е	D/C								1	A/S T		###						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT			U/E X/K/N
583000 Contra Revenue for Taxes - Not Otherwise Classified	N	P	D	Е	D/C								1	A/S T	G/N	###	####					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT			U/E X/K/N
583100 Contra Revenue for Taxes - Individual	N	P	D	Е	D/C								1	A/S T	G/N	###	####					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E X/K/N
583200 Contra Revenue for Taxes - Corporate	N	P	D	Е	D/C								1	A/S T	G/N	###	####					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E X/K/N
583300 Contra Revenue for Taxes - Unemployment	N	P	D	Е	D/C								1	A/S T	G/N	###	####					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E X/K/N
583400 Contra Revenue for Taxes - Excise	N	P	D	Е	D/C								1	A/S T	G/N	###	####					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E X/K/N
583500 Contra Revenue for Taxes - Estate and Gift	N	P	D		D/C								1	A/S T	G/N	###	####					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E X/K/N
583600 Contra Revenue for Taxes - Customs	N	P	D		D/C								1	A/S T			####					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT			U/E X/K/N
589000 Tax Revenue Refunds - Not Otherwise Classified	N	P			D/C								1	A/S T		###						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U		U/E X/K/N
589100 Tax Revenue Refunds - Individual	N	P			D/C								1	A/S T		###						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT			U/E X/K/N
589200 Tax Revenue Refunds - Corporate	N	P			D/C									A/S T		###						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT			U/E X/K/N
589300 Tax Revenue Refunds - Unemployment	N	P			D/C									A/S T		###						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT			U/E X/K/N
589400 Tax Revenue Refunds - Excise	N			_	D/C											###						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT			U/E X/K/N
589500 Tax Revenue Refunds - Estate and Gift	N	P			D/C									A/S T			####					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT			U/E X/K/N
589600 Tax Revenue Refunds - Customs	N	P	D		D/C									A/S T		###						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT			U/E X/K/N
590000 Other Revenue	N	P	C	Е	D/C							D/E		A/S E/T/X			/####					CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/			U/E X/K/N
590900 Contra Revenue for Other Revenue	N	_			D/C						D	D/E	1	A/S E/T/X								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT			U/E X/K/N
591900 Revenue and Other Financing Sources - Cancellations	N	P	D	Е	D/C										G	###	####					EC/EG/EM/EP/ER/ES/ET/TR/US/UT	E/F/U	D/G/N	U/E X/K/N

Fiscal Year 2021 Reporting

Section IV

HOGGI ACCOUNT	TIGGGI	A TTD	IDITE												rai Led	•									TAC ATTRIBUTE	TEC		
USSGL ACCOUNT		ATTK	IBUTES											FILE	ATTI			I-			-		1		TAS ATTRIBU		I	
	Anti-			L .		Auth						Budge			Cust/ l							gm	Yea			•	Financin	0
USSG	ci-	Budg/	Norm	Begin	Debit/	Type A	Apport	Apport	Avail	BEA	Borrow	Impa							Partner I					Reduction		Type		t TAS Trans
L Acct. USSGL Account Title	pated	Prop	Bal	/ End	Credit	Code	Cat	Cat B	Time	Cat	Source	Indica	ator	Year	cust	exch	fed	r	Main A	dj DI	EFC C	Cat Flag	g BA	Туре	Fund Type	Code	Code	Status Code
591910 Cancellations of Revenue and Other Financing Sources - The	N	P	С	Е	D/C												F	###	/####						GA	U	N	UN
General Fund of the U.S. Government																												
592100 Valuation Change in Investments - Exchange Stabilization	N	P	C	E	D/C											X	N								ER	E/F/U	D/G/N	U/E X/K/N
Fund (ESF)																												
592200 Valuation Change in Investments for Federal Government	N	P	C	E	D/C											X	N								UG	E/F/U	D/G/N	U/E X/K/N
Sponsored Enterprise																												
592300 Valuation Change in Investments - Beneficial Interest in Trust	N	P	С	Е	D/C										S	T	N								UG	E/F/U	D/G/N	U/E X/K/N
599000 Collections for Others - Statement of Custodial Activity	N	P	D	Е	D/C							D/E	E		SI	E/T/X F	/G/N	###	####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/	UT E/F/U	D/G/N	U/E X/K/N
599100 Accrued Collections for Others - Statement of Custodial	N	P	D	Е	D/C							D/I	Е		S I	E/T/X F	G/G/N	###	####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E X/K/N
Activity																												
599300 Offset to Non-Entity Collections - Statement of Changes in	N	P	D	Е	D/C							D/E	Е		A		F/G	###	####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E X/K/N
Net Position																												
599400 Offset to Non-Entity Accrued Collections - Statement of	N	P	D	Е	D/C							Е			A		F/G	###	####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E X/K/N
Changes in Net Position																												
599700 Financing Sources Transferred In From Custodial Statement	N	P	C	Е	D/C							D/E	Е		A I	E/T/X	F	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E X/K/N
Collections																												
599800 Custodial Collections Transferred Out to a Treasury Account	N	P	D	Е	D/C										SI	E/T/X	F	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E X/K/N
Symbol Other Than the General Fund of the U.S.																												
Government																												
610000 Operating Expenses/Program Costs	N	P	D		D/C												F/N	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT			U/E X/K/N
615000 Expensed Asset	N	P	D		D/C																				CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT			U/E X/K/N
619000 Contra Bad Debt Expense - Incurred for Others	N	P	C		D/C												F/N	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT			U/E X/K/N
619900 Adjustment to Subsidy Expense	N	P	C		D/C												N		/// // // //						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT		D/G/N	
631000 Interest Expenses on Borrowing From the Bureau of the	N	P	D	Е	D/C												F	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E X/K/N
Fiscal Service and/or the Federal Financing Bank	N	D	Б	Б	D/C												F/N	11.11.11	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E /E/II	D/C/M	U/E X/K/N
632000 Interest Expenses on Securities 633000 Other Interest Expenses	N N	P P	D D		D/C D/C										A/S		F/N F/N		/####						CF/DF/EC/EG/EM/EP/ER/ES/E1/GA/TR/UG/US/U1 CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/U1		D/G/N D/G/N	
633800 Remuneration Interest	N	P	D	E											A/S		F/N		####						EP	E/F/U	D/G/N N	U N
634000 Interest Expense Accrued on the Liability for Loan	N	P	D	E													N	###	####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT		D/G/N	
Guarantees	11	Г	ט	L	D/C												IN								CI/DI/EC/EG/EM/EF/ER/ES/E1/GA/1R/OG/OS/O1	E/IT/U	D/G/N	U/E A/K/N
640000 Benefit Expense	N	P	D	F	D/C											F	F/N/Z	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E X/K/N
650000 Cost of Goods Sold	N	P	D		D/C													###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT			U/E X/K/N
660000 Applied Overhead	N	P	C	E													N	,,,,,,	,,,,,,,,,,						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT			U/E X/K/N
661000 Cost Capitalization Offset	N	P	C		D/C												N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT			U/E X/K/N
671000 Depreciation, Amortization, and Depletion	N	P	D		D/C												N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT			U/E/C X/K/N
672000 Bad Debt Expense	N	P	D		D/C												F/N	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT			U/E X/K/N
673000 Imputed Costs	N	P	D		D/C													###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT			U/E/C X/K/N
679000 Other Expenses Not Requiring Budgetary Resources	N	P	D		D/C										A/S		F/N	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E X/K/N
679500 Contra Expense-Non-Fiduciary Deposit Fund Intra-	N	P	С	Е	D/C										A		N								DF	E/U	N	U/E X/N
governmental Administrative Fees																												
680000 Future Funded Expenses	N	P	D		D/C											F	F/N/Z	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U		U/E/C X/K/N
685000 Employer Contributions to Employee Benefit Programs Not	N	P	D	E	D/C												F	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E X/K/N
Requiring Current-Year Budget Authority (Unobligated)																												
690000 Non-Production Costs	N	P	D		D/C												F/N/Z	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT			U/E X/K/N
711000 Gains on Disposition of Assets - Other	N	P	C		D/C							D/E					N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT			U/E/C X/K/N
711100 Gains on Disposition of Investments	N	P	C		D/C							D/E					F/N		/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT			U/E X/K/N
711200 Gains on Disposition of Borrowings	N	P	C	Е								D/E	E			X		###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT		D/G/N	
717100 Gains on Changes in Long-Term Assumptions - From	N	P	С	E	D/C											X	N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E X/K/N
Experience	N.T	n	D	177	D/C											V	NT								OE/DE/EO/EO/EM/ED/ED/ED/ED/ED/ED/ED/US/US/US/US/US/US/US/US/US/US/US/US/US/	P/P/II	D/C/N	II/E 3Z/IZ/A
717200 Losses on Changes in Long-Term Assumptions - From	N	P	D	Е	D/C											X	N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E X/K/N
Experience 718000 Unrealized Gains	N	P	-	Б	D/C	+	+					D/E	E .			T/X	E/NI	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/	TT E/E/IT	D/C/N	U/E X/K/N
/ 10000 Ollicalized Gallis	N	r	C	E	D/C							D/1	ப்			1/Λ	T./1A	###	/#####						CLADIAEC/EQ/EM/FLATEVES/E1/QV/MIK/1K/AA/AA	JI E/F/U	D/U/N	$O/E \Lambda/K/N$

USSGL ACCOUNT	TIESCI	I ATTI	DIDITE	d							DIII	K EIII	ATTDID	HTES								TAS ATTRIBUTES			
		BULK FILE ATTRIBUTES BULK FILE ATTRIBUTES														Reporting Financing									
	Anti-		(>7	L .	Aut				DE 4		Budgetary		Cust/ Exch	Fed/		_	DY.		Pgm	Year				,	9
USSG	CI-	Buag	g/ Norn	Begir	Debit/ Typ	e Apport	Apport	Avail	BEA	Borrow	Impact	Cohort					PY		Rpt Reiml		Reduction		Type		TAS Trans.
L Acct. USSGL Account Title	pated	I Prop) Bal	/ End	l Credit Cod	le Cat	Cat B	Time	Cat	Source	Indicator	Year	cust exch	fed	r	Main	Adj	DEFC	Cat Flag	g BA	Type	Fund Type	Code	Code	Status Code
718100 Unrealized Gain - Exchange Stabilization Fund (ESF)	N	P	С	Е	D/C								X	N								EP	Е	N	U N
719000 Other Gains	N	P	C	Е	D/C						D/E		T/X	F/N	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/U	T E/F/U	D/G/N	U/E/C X/K/N
719090 Gains on International Monetary Fund Assets	N	P	C	Е	D/C						D/E		T/X									EG	U	N	U N
719100 Gains for Exchange Stabilization Fund (ESF) Accrued	N	P	C	Е	D/C								X	N								EP	Е	N	UN
Interest and Charges																									
721000 Losses on Disposition of Assets - Other	N	P	D	Е							D/E		T/X	N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U		U/E/C X/K/N
721100 Losses on Disposition of Investments	N	P	D	Е							D/E		A T/X	F/N	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	
721200 Losses on Disposition of Borrowings	N	P	D	Е							D/E		X	F	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	
727100 Gains on Changes in Long-Term Assumptions	N	P	C	Е									X	N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	
727200 Losses on Changes in Long-Term Assumptions	N	P	D	Е	D/C								X	N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	
728000 Unrealized Losses	N	P	D	Е	D/C						D/E		T/X	F/N	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/U	T E/F/U	D/G/N	U/E X/K/N
728100 Unrealized Losses - Exchange Stabilization Fund (ESF)	N	P	D	Е									X	N								EP	Е	N	UN
729000 Other Losses	N	P	D	Е							D/E		T/X	F/N	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/U	T E/F/U	D/G/N	U/E/C X/K/N
729090 Losses on International Monetary Fund Assets	N	P	D	Е	D/C						D/E		T/X									EG	U	N	UN
729100 Losses for Exchange Stabilization Fund (ESF) Accrued	N	P	D	E	D/C								X	N								EP	Е	N	UN
Interest and Charges																									
729200 Other Losses From Impairment of Assets	N	P	D	Е							D/E		X	N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C X/N
730000 Extraordinary Items	N	P	C	Е	D/C								X	N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E X/K/N
740000 Prior-Period Adjustments Due to Corrections of Errors	N	P	C	Е	D/C									N/Z								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	
740100 Prior-Period Adjustments Due to Changes in Accounting	N	P	C	E	D/C									N/Z								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E X/K/N
Principles																									
740500 Prior-Period Adjustments Due to Corrections of Errors - Years	N	P	C	E	D/C									N/Z								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E X/K/N
Preceding the Prior-Year																									
750000 Distribution of Income - Dividend	N	P	D	Е	D/C						D/E		T/X	N/Z								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E X/K/N
760000 Changes in Actuarial Liability	N	P	D	Е	D/C									N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E X/K/N
771000 Trust Fund Warrant Journal Vouchers Issued Net of	N	P	D	Е	D/C									F	###	/####						GA	U	N	U N
Adjustments																									
880100 Offset for Purchases of Assets	N	P	С	Е	D/C									F/N	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E X/K/N
880200 Purchases of Property, Plant, and Equipment	N	P	D	Е	D/C									F/N	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E X/K/N
880300 Purchases of Inventory and Related Property	N	P	D	Е	D/C									F/N	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E X/K/N
880400 Purchases of Assets - Other	N	P	D	Е	D/C									F/N	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E X/K/N



Treasury Financial Manual

Part 1, Section V: USSGL Crosswalks to Standard External Reports

This section includes crosswalks for use in Fiscal Year 2021 GTAS Reporting. 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 the Fiscal Service (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 6-digit USSGL accounts. This subsidiary information is necessary to meet external reporting requirements. See Section IV for additional information on attributes.

All crosswalks require pre-closing USSGL account balances.

The following are crosswalks from the USSGL Chart of Accounts to standard external reports required by OMB and Fiscal Service:

Section V	Page Number
Balance Sheet (BS)	V BS - 1
Statement of Net Cost (SNC)	V SNC - 1
Statement of Changes in Net Position (SCNP)	V SCNP - 1
Statement of Custodial Activity (SCA)	V SCA - 1
Statement of Budgetary Resources (SBR)	V SBR - 1
SF 133 and Schedule P: Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule	V SF 133/Sch P - 1

	USSGL Acct.	USSGL Account Title	Begin/ End	Fed/ NonFed	Reporting Type Code	Addl.
No.	Assets (N		Ena	nonred	Type Code	Info.
		vernmental				
1		lance with Treasury (Note 3) (RC 40)	г	-	T: /I.I	
1	101000 109000	Fund Balance With Treasury Fund Balance With Treasury While Awaiting a Warrant	E E	G G	E/U E/U	
2		ents[, net] (Note 5)			2,0	
2.1 2.1	161000	Investments (Note 5) (RC 01) Investments in U.S. Treasury Securities Issued by the	Е	F	E/U	
2.1	101000	Bureau of the Fiscal Service	L	1	L/O	
2.1	161100	Discount on U.S. Treasury Securities Issued by the	Е	F	E/U	
2.1	161200	Bureau of the Fiscal Service Premium on U.S. Treasury Securities Issued by the	Е	F	E/U	
2.1	101200	Bureau of the Fiscal Service	E	Г	E/U	
2.1	161300	Amortization of Discount and Premium on U.S.	Е	F	E/U	
		Treasury Securities Issued by the Bureau of the Fiscal Service				
2.1	161800	Market Adjustment - Investments	Е	F	E/U	
2.1	162000	Investments in Securities Other Than the Bureau of the	E	F	E/U	
		Fiscal Service Securities				
2.1	162100	Discount on Securities Other Than the Bureau of the	Е	F	E/U	
2.1	162200	Fiscal Service Securities Premium on Securities Other Than the Bureau of the	E	F	E/U	
2.1	102200	Fiscal Service Securities	L	1	L/O	
2.1	162300	Amortization of Discount and Premium on Securities	Е	F	E/U	
2.1	162000	Other Than the Bureau of the Fiscal Service Securities	г	г	T: /I.I	
2.1	163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service	Е	F	E/U	
2.1	163100	Discount on U.S. Treasury Zero Coupon Bonds Issued	Е	F	E/U	
		by the Bureau of the Fiscal Service				
2.1	163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal	Е	F	E/U	
		Service				
2.1	164300	Allowance for Subsidy - Preferred Stock Accounted for	Е	F	E/U	
2.1	1,00000	Under the Provisions of the Federal Credit Reform Act			T: /T.1	
2.1	169000	Other Investments	Е	F	E/U	
2.2		receivable - investments (Note 5) (RC 02)	г	Г	T: /I I	7
2.2	134200	Interest Receivable - Investments	Е	F	E/U	7
3	Accounts	s receivable[, net] (Note 6)				
3.1		agency's custodial and non-entity liabilities - other tha	n the G	eneral		
3.1	Fund of t 198100	the U.S. Government (RC 10) Receivable from Custodian or Non-Entity Assets	Е	F	E/U	
3.1	170100	Receivable From a Federal Agency - Other Than the	L	1	E/C	
		General Fund of the U.S. Government				
3.2	Accounts	s receivable, capital transfers (RC 12)				
3.2	192300	Contingent Receivable for Capital Transfers	Е	F	E/U	
3.2	192500	Capital Transfers Receivable	Е	F	E/U	
3.3	-	rogram contributions receivable (RC 21)				
3.3	132000 132100	Funded Employment Benefit Contributions Receivable Unfunded FECA Benefit Contributions Receivable	E E	F F	E/U U	7
			Е	I'		,
3.4	Accounts 131000	Accounts Receivable	Е	F	E/U	7
3.4	131900	Allowance for Loss on Accounts Receivable	E	F	E/U	7
3.4	136000	Penalties and Fines Receivable - Not Otherwise	E	F	E/U	7
2.4	126700	Classified Allowance for Loss on Penalties and Fines Receivable -	E	E	E/II	7
3.4	136700	Not Otherwise Classified	Е	F	E/U	7
3.4	137000	Administrative Fees Receivable - Not Otherwise	Е	F	E/U	7
2.4	127700	Classified	Е	E	E/I 1	7
3.4	137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	Е	F	E/U	7
L	1	ı	1	I .	1	

Line No.	USSGL Acct.	USSGL Account Title	Begin/ End	Fed/ NonFed	Reporting Type Code	Addl. Info.
3.4	199000	Other Assets	Е	F	E/U	7
3.5	Transfer	rs receivable (RC 27)]	
3.5	133000	Receivable for Transfers of Currently Invested Balances	Е	F	E/U	7
3.5	133500	Expenditure Transfers Receivable	Е	F	E/U	7
3.5	139000	Appropriated Dedicated Collections Receivable	Е	F	E/U	
4	Loans re	eceivable, net				
]]	
4.1	134000	receivable - loans and not otherwise classified (RC 04) Interest Receivable - Not Otherwise Classified	Е	F	E/U	7
4.1	134100	Interest Receivable - Not Otherwise Classified Interest Receivable - Loans	E	F	E/U	7
				1	1	
4.2	135000	ceivable (RC 17) Loans Receivable	Е	F	E/U	7
4.2	135100	Capitalized Loan Interest Receivable - Non-Credit	E	F	E/U	7
7.2	133100	Reform	L	1	L/O	,
4.2	136100	Penalties and Fines Receivable - Loans	Е	F	E/U	7
4.2	137100	Administrative Fees Receivable - Loans	Е	F	E/U	7
5	Advance	es and prepayments (RC 23)]	
5	141000	Advances and Prepayments	Е	F	E/U	7
	041 4				1	
6		ssets (Note 12)]	
6.1		sets (RC 30)				ı
6.1	192100	Receivable From Appropriations	Е	G	E/U	
6.1	199000 199010	Other Assets Congrel Fund of the U.S. Covernment	E E	G F	E/U U	
6.1	199010	Other Assets - General Fund of the U.S. Government	Е	Г	U	
6.2		agency's custodial and non-entity liabilities (RC 46)	1			
6.2 6.2	198000 Total In	Asset for Agency's Custodial and non-entity liabilities (RC 46) Asset for Agency's Custodial and Non-Entity Liabilities - General Fund of the U.S. Government tra-governmental is calculated. Equals sum of line 1 through 6	Е	F	U	
6.2	Total Int	Asset for Agency's Custodial and Non-Entity Liabilities - General Fund of the U.S. Government tra-governmental	Е	F	U	
7 8	Total Int This line Other th	Asset for Agency's Custodial and Non-Entity Liabilities - General Fund of the U.S. Government tra-governmental is calculated. Equals sum of line 1 through 6 tan intra-governmental/With the public d other monetary assets (Note 4)				
6.2 7 8 8	Total Int This line Other th Cash and	Asset for Agency's Custodial and Non-Entity Liabilities - General Fund of the U.S. Government tra-governmental is calculated. Equals sum of line 1 through 6 an intra-governmental/With the public d other monetary assets (Note 4) General Fund of the U.S. Government's Operating Cash	E	N	U	
6.2 7 8 8 8	Total International Total International This line Other the Cash and 110100 110300	Asset for Agency's Custodial and Non-Entity Liabilities - General Fund of the U.S. Government tra-governmental is calculated. Equals sum of line 1 through 6 tan intra-governmental/With the public d other monetary assets (Note 4) General Fund of the U.S. Government's Operating Cash Restricted Operating Cash	E E	N N	U U	
6.2 7 8 8 8 8	Total Int This line Other th Cash and 110100 110300 110900	Asset for Agency's Custodial and Non-Entity Liabilities - General Fund of the U.S. Government tra-governmental is calculated. Equals sum of line 1 through 6 tan intra-governmental/With the public d other monetary assets (Note 4) General Fund of the U.S. Government's Operating Cash Restricted Operating Cash Checks Outstanding	E	N N N	U U U	
6.2 7 8 8 8	Total International Total International This line Other the Cash and 110100 110300	Asset for Agency's Custodial and Non-Entity Liabilities - General Fund of the U.S. Government tra-governmental is calculated. Equals sum of line 1 through 6 tan intra-governmental/With the public d other monetary assets (Note 4) General Fund of the U.S. Government's Operating Cash Restricted Operating Cash	E E E	N N	U U	
6.2 7 8 8 8 8 8	Total Int This line Other th Cash and 110100 110300 111000	Asset for Agency's Custodial and Non-Entity Liabilities - General Fund of the U.S. Government tra-governmental is calculated. Equals sum of line 1 through 6 tan intra-governmental/With the public d other monetary assets (Note 4) General Fund of the U.S. Government's Operating Cash Restricted Operating Cash Checks Outstanding Undeposited Collections	E E E E	N N N	U U U U E/U	
6.2 7 8 8 8 8 8 8 8	Total In: This line Other th Cash and 110100 110300 111000 112000 112500 113000	Asset for Agency's Custodial and Non-Entity Liabilities - General Fund of the U.S. Government tra-governmental is calculated. Equals sum of line 1 through 6 tan intra-governmental/With the public d other monetary assets (Note 4) General Fund of the U.S. Government's Operating Cash Restricted Operating Cash Checks Outstanding Undeposited Collections Imprest Funds U.S. Debit Card Funds Funds Held Outside of Treasury - Budgetary	E E E E E E	N N N N N	U U U E/U E/U E/U	
6.2 7 8 8 8 8 8 8 8 8	Total Int This line Other th Cash and 110100 110300 111000 112000 112500 113000 113500	Asset for Agency's Custodial and Non-Entity Liabilities - General Fund of the U.S. Government tra-governmental is calculated. Equals sum of line 1 through 6 tan intra-governmental/With the public d other monetary assets (Note 4) General Fund of the U.S. Government's Operating Cash Restricted Operating Cash Checks Outstanding Undeposited Collections Imprest Funds U.S. Debit Card Funds Funds Held Outside of Treasury - Budgetary Funds Held Outside of Treasury - Non-Budgetary	E E E E E E E E E E E E	N N N N N	U U U E/U E/U E/U E/U E/U	
6.2 7 8 8 8 8 8 8 8	Total In: This line Other th Cash and 110100 110300 111000 112000 112500 113500 113510	Asset for Agency's Custodial and Non-Entity Liabilities - General Fund of the U.S. Government tra-governmental is calculated. Equals sum of line 1 through 6 an intra-governmental/With the public d other monetary assets (Note 4) General Fund of the U.S. Government's Operating Cash Restricted Operating Cash Checks Outstanding Undeposited Collections Imprest Funds U.S. Debit Card Funds Funds Held Outside of Treasury - Budgetary Funds Held Outside of Treasury - Non-Budgetary Restricted Cash Held Outside of Treasury - Non-Budgetary	E E E E E E	N N N N N	U U U E/U E/U E/U E/U E/U	
6.2 7 8 8 8 8 8 8 8 8	Total Int This line Other th Cash and 110100 110300 111000 112000 112500 113000 113500	Asset for Agency's Custodial and Non-Entity Liabilities - General Fund of the U.S. Government tra-governmental is calculated. Equals sum of line 1 through 6 tan intra-governmental/With the public d other monetary assets (Note 4) General Fund of the U.S. Government's Operating Cash Restricted Operating Cash Checks Outstanding Undeposited Collections Imprest Funds U.S. Debit Card Funds Funds Held Outside of Treasury - Budgetary Funds Held Outside of Treasury - Non-Budgetary Restricted Cash Held Outside of Treasury - Non-	E E E E E E E E E E E E	N N N N N	U U U E/U E/U E/U E/U E/U	
6.2 7 8 8 8 8 8 8 8 8 8 8	Total In: This line Other th Cash and 110100 110300 1110900 112000 112500 113500 113510 114500 119000	Asset for Agency's Custodial and Non-Entity Liabilities - General Fund of the U.S. Government tra-governmental is calculated. Equals sum of line 1 through 6 tan intra-governmental/With the public d other monetary assets (Note 4) General Fund of the U.S. Government's Operating Cash Restricted Operating Cash Checks Outstanding Undeposited Collections Imprest Funds U.S. Debit Card Funds Funds Held Outside of Treasury - Budgetary Funds Held Outside of Treasury - Non-Budgetary Restricted Cash Held Outside of Treasury - Non-Budgetary Cash Held by U.S. Disbursing Officers Outside the Treasury's General Account Other Cash	E E E E E E E	N N N N N N	U U U E/U E/U E/U E/U E/U	
6.2 7 8 8 8 8 8 8 8 8 8 8 8	Total In: This line Other th Cash and 110100 110300 1110900 112000 112500 113500 113510 114500 119000 119000 119000	Asset for Agency's Custodial and Non-Entity Liabilities - General Fund of the U.S. Government tra-governmental is calculated. Equals sum of line 1 through 6 an intra-governmental/With the public d other monetary assets (Note 4) General Fund of the U.S. Government's Operating Cash Restricted Operating Cash Checks Outstanding Undeposited Collections Imprest Funds U.S. Debit Card Funds Funds Held Outside of Treasury - Budgetary Funds Held Outside of Treasury - Non-Budgetary Funds Held Outside of Treasury - Non-Budgetary Cash Held by U.S. Disbursing Officers Outside the Treasury's General Account Other Cash Other Cash - International Monetary Fund	E E E E E E E E E E E E E E E E E E E	N N N N N N N N N N N N N N N N N N N	U U U E/U E/U E/U E/U U U U E/U U U U U	
6.2 7 8 8 8 8 8 8 8 8 8 8 8 8 8	Total International Total International Inte	Asset for Agency's Custodial and Non-Entity Liabilities - General Fund of the U.S. Government tra-governmental is calculated. Equals sum of line 1 through 6 an intra-governmental/With the public d other monetary assets (Note 4) General Fund of the U.S. Government's Operating Cash Restricted Operating Cash Checks Outstanding Undeposited Collections Imprest Funds U.S. Debit Card Funds Funds Held Outside of Treasury - Budgetary Funds Held Outside of Treasury - Non-Budgetary Restricted Cash Held Outside of Treasury - Non-Budgetary Cash Held by U.S. Disbursing Officers Outside the Treasury's General Account Other Cash Other Cash - International Monetary Fund International Monetary Fund - Letter of Credit	E E E E E E E E E E E E E E E E E E E	N N N N N N N N N N N N N N N N N N N	U U U E/U E/U E/U E/U U U U U U U U U U	
6.2 7 8 8 8 8 8 8 8 8 8 8 8	Total In: This line Other th Cash and 110100 110300 1110900 112000 112500 113500 113510 114500 119000 119000 119000	Asset for Agency's Custodial and Non-Entity Liabilities - General Fund of the U.S. Government tra-governmental is calculated. Equals sum of line 1 through 6 an intra-governmental/With the public d other monetary assets (Note 4) General Fund of the U.S. Government's Operating Cash Restricted Operating Cash Checks Outstanding Undeposited Collections Imprest Funds U.S. Debit Card Funds Funds Held Outside of Treasury - Budgetary Funds Held Outside of Treasury - Non-Budgetary Funds Held Outside of Treasury - Non-Budgetary Cash Held by U.S. Disbursing Officers Outside the Treasury's General Account Other Cash Other Cash - International Monetary Fund	E E E E E E E E E E E E E E E E E E E	N N N N N N N N N N N N N N N N N N N	U U U E/U E/U E/U E/U U U U U U U U U U	
6.2 7 8 8 8 8 8 8 8 8 8 8 8 8 8	Total International Total International Inte	Asset for Agency's Custodial and Non-Entity Liabilities - General Fund of the U.S. Government tra-governmental is calculated. Equals sum of line 1 through 6 an intra-governmental/With the public d other monetary assets (Note 4) General Fund of the U.S. Government's Operating Cash Restricted Operating Cash Checks Outstanding Undeposited Collections Imprest Funds U.S. Debit Card Funds Funds Held Outside of Treasury - Budgetary Funds Held Outside of Treasury - Non-Budgetary Restricted Cash Held Outside of Treasury - Non-Budgetary Cash Held by U.S. Disbursing Officers Outside the Treasury's General Account Other Cash Other Cash - International Monetary Fund International Monetary Fund - Letter of Credit International Monetary Fund - Receivable/Payable	E E E E E E E E E E E E E E E E E E E	N N N N N N N N N N N N N N N N N N N	U U U E/U E/U E/U E/U U U U U U U U U U	
6.2 7 8 8 8 8 8 8 8 8 8 8 8 8 8	Total Int This line Other th Cash an 110100 110300 1110900 1112000 112500 113500 113510 114500 119000 119000 119000 119000 119000 119000 119305	Asset for Agency's Custodial and Non-Entity Liabilities - General Fund of the U.S. Government tra-governmental is calculated. Equals sum of line 1 through 6 tan intra-governmental/With the public d other monetary assets (Note 4) General Fund of the U.S. Government's Operating Cash Restricted Operating Cash Checks Outstanding Undeposited Collections Imprest Funds U.S. Debit Card Funds Funds Held Outside of Treasury - Budgetary Funds Held Outside of Treasury - Non-Budgetary Restricted Cash Held Outside of Treasury - Non-Budgetary Cash Held by U.S. Disbursing Officers Outside the Treasury's General Account Other Cash Other Cash - International Monetary Fund International Monetary Fund - Letter of Credit International Monetary Fund - Receivable/Payable Currency Valuation Adjustment International Monetary Fund - Dollar Deposits With the	E E E E E E E E E E E E E E E E E E E	N N N N N N N N N N N N N N N N N N N	U U U E/U E/U E/U E/U U U U U U U U U U	
6.2 7 8 8 8 8 8 8 8 8 8 8 8 8 8	Total Int This line Other th Cash an 110100 110300 110900 112000 113500 113510 114500 119305 119306 119307 119309 119333	Asset for Agency's Custodial and Non-Entity Liabilities - General Fund of the U.S. Government tra-governmental is calculated. Equals sum of line 1 through 6 tan intra-governmental/With the public d other monetary assets (Note 4) General Fund of the U.S. Government's Operating Cash Restricted Operating Cash Checks Outstanding Undeposited Collections Imprest Funds U.S. Debit Card Funds Funds Held Outside of Treasury - Budgetary Funds Held Outside of Treasury - Non-Budgetary Restricted Cash Held Outside of Treasury - Non-Budgetary Cash Held by U.S. Disbursing Officers Outside the Treasury's General Account Other Cash Other Cash - International Monetary Fund International Monetary Fund - Letter of Credit International Monetary Fund - Receivable/Payable Currency Valuation Adjustment International Monetary Fund - Dollar Deposits With the IMF International Monetary Fund - Reserve Position	E E E E E E E E E E E E E E E E E E E	N N N N N N N N N N N N N N N N N N N	U U U E/U E/U E/U E/U U U U U U U U U U	
6.2 7 8 8 8 8 8 8 8 8 8 8 8 8 8	Total Int This line Other th Cash an 110100 110300 110900 112000 113500 113510 114500 119305 119306 119307	Asset for Agency's Custodial and Non-Entity Liabilities - General Fund of the U.S. Government tra-governmental is calculated. Equals sum of line 1 through 6 tan intra-governmental/With the public d other monetary assets (Note 4) General Fund of the U.S. Government's Operating Cash Restricted Operating Cash Checks Outstanding Undeposited Collections Imprest Funds U.S. Debit Card Funds Funds Held Outside of Treasury - Budgetary Funds Held Outside of Treasury - Non-Budgetary Restricted Cash Held Outside of Treasury - Non-Budgetary Cash Held by U.S. Disbursing Officers Outside the Treasury's General Account Other Cash Other Cash - International Monetary Fund International Monetary Fund - Letter of Credit International Monetary Fund - Receivable/Payable Currency Valuation Adjustment International Monetary Fund - Dollar Deposits With the IMF International Monetary Fund - Reserve Position Exchange Stabilization Fund (ESF) Assets - Holdings of	E E E E E E E E E E E E E E E E E E E	N N N N N N N N N N N N N N N N N N N	U U U U E/U E/U E/U E/U U U U U U U U U	
6.2 7 8 8 8 8 8 8 8 8 8 8 8 8 8	Total Int This line Other th Cash an 110100 110300 110900 112000 113500 113500 113510 114500 119001 119305 119306 119307 119309 119303 119400	Asset for Agency's Custodial and Non-Entity Liabilities - General Fund of the U.S. Government tra-governmental is calculated. Equals sum of line 1 through 6 tan intra-governmental/With the public d other monetary assets (Note 4) General Fund of the U.S. Government's Operating Cash Restricted Operating Cash Checks Outstanding Undeposited Collections Imprest Funds U.S. Debit Card Funds Funds Held Outside of Treasury - Budgetary Funds Held Outside of Treasury - Non-Budgetary Restricted Cash Held Outside of Treasury - Non-Budgetary Cash Held by U.S. Disbursing Officers Outside the Treasury's General Account Other Cash Other Cash - International Monetary Fund International Monetary Fund - Letter of Credit International Monetary Fund - Receivable/Payable Currency Valuation Adjustment International Monetary Fund - Dollar Deposits With the IMF International Monetary Fund - Currency Holdings International Monetary Fund - Reserve Position Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)	E E E E E E E E E E E E E E E E E E E	N N N N N N N N N N N N N N N N N N N	U U U U E/U E/U E/U E/U E/U U U U U U U	
6.2 7 8 8 8 8 8 8 8 8 8 8 8 8 8	Total Int This line Other th Cash an 110100 110300 110900 112000 113500 113500 113510 114500 119000 119000 119001 119305 119306 119307 119309 119333 119400 119500	Asset for Agency's Custodial and Non-Entity Liabilities - General Fund of the U.S. Government tra-governmental is calculated. Equals sum of line 1 through 6 tan intra-governmental/With the public d other monetary assets (Note 4) General Fund of the U.S. Government's Operating Cash Restricted Operating Cash Checks Outstanding Undeposited Collections Imprest Funds U.S. Debit Card Funds Funds Held Outside of Treasury - Budgetary Funds Held Outside of Treasury - Non-Budgetary Restricted Cash Held Outside of Treasury - Non-Budgetary Cash Held by U.S. Disbursing Officers Outside the Treasury's General Account Other Cash Other Cash - International Monetary Fund International Monetary Fund - Letter of Credit International Monetary Fund - Receivable/Payable Currency Valuation Adjustment International Monetary Fund - Currency Holdings International Monetary Fund - Reserve Position Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR) Other Monetary Assets	E E E E E E E E E E E E E E E E E E E	N N N N N N N N N N N N N N N N N N N	U U U U E/U E/U E/U E/U U U U U U U U U	
6.2 7 8 8 8 8 8 8 8 8 8 8 8 8 8	Total Int This line Other th Cash and 110100 110300 110900 111000 112500 113500 113500 113510 114500 119901 119305 119306 119307 119307 119309 119333 119400 119500 120000	Asset for Agency's Custodial and Non-Entity Liabilities - General Fund of the U.S. Government tra-governmental is calculated. Equals sum of line 1 through 6 tan intra-governmental/With the public d other monetary assets (Note 4) General Fund of the U.S. Government's Operating Cash Restricted Operating Cash Checks Outstanding Undeposited Collections Imprest Funds U.S. Debit Card Funds Funds Held Outside of Treasury - Budgetary Funds Held Outside of Treasury - Non-Budgetary Restricted Cash Held Outside of Treasury - Non-Budgetary Cash Held by U.S. Disbursing Officers Outside the Treasury's General Account Other Cash Other Cash - International Monetary Fund International Monetary Fund - Letter of Credit International Monetary Fund - Receivable/Payable Currency Valuation Adjustment International Monetary Fund - Dollar Deposits With the IMF International Monetary Fund - Currency Holdings International Monetary Fund - Reserve Position Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR) Other Monetary Assets Foreign Currency	E E E E E E E E E E E E E E E E E E E	N N N N N N N N N N N N N N N N N N N	U U U U E/U E/U E/U E/U E/U U U U U U U	
6.2 7 8 8 8 8 8 8 8 8 8 8 8 8 8	Total Int This line Other th Cash and 110100 110300 110900 111000 112500 113500 113510 114500 119901 119305 119306 119307 119307 119309 119333 119400 119500 120000 120500	Asset for Agency's Custodial and Non-Entity Liabilities - General Fund of the U.S. Government tra-governmental is calculated. Equals sum of line 1 through 6 tan intra-governmental/With the public d other monetary assets (Note 4) General Fund of the U.S. Government's Operating Cash Restricted Operating Cash Checks Outstanding Undeposited Collections Imprest Funds U.S. Debit Card Funds Funds Held Outside of Treasury - Budgetary Funds Held Outside of Treasury - Non-Budgetary Restricted Cash Held Outside of Treasury - Non-Budgetary Cash Held by U.S. Disbursing Officers Outside the Treasury's General Account Other Cash Other Cash - International Monetary Fund International Monetary Fund - Letter of Credit International Monetary Fund - Receivable/Payable Currency Valuation Adjustment International Monetary Fund - Dollar Deposits With the IMF International Monetary Fund - Currency Holdings International Monetary Fund - Reserve Position Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR) Other Monetary Assets Foreign Currency Foreign Currency Denominated Equivalent Assets	E E E E E E E E E E E E E E E E E E E	N N N N N N N N N N N N N N N N N N N	U U U U E/U E/U U U U U U U U U U U U U	
6.2 7 8 8 8 8 8 8 8 8 8 8 8 8 8	Total Int This line Other th Cash and 110100 110300 110900 111000 112500 113500 113500 113510 114500 119901 119305 119306 119307 119307 119309 119333 119400 119500 120000	Asset for Agency's Custodial and Non-Entity Liabilities - General Fund of the U.S. Government tra-governmental is calculated. Equals sum of line 1 through 6 tan intra-governmental/With the public d other monetary assets (Note 4) General Fund of the U.S. Government's Operating Cash Restricted Operating Cash Checks Outstanding Undeposited Collections Imprest Funds U.S. Debit Card Funds Funds Held Outside of Treasury - Budgetary Funds Held Outside of Treasury - Non-Budgetary Restricted Cash Held Outside of Treasury - Non-Budgetary Cash Held by U.S. Disbursing Officers Outside the Treasury's General Account Other Cash Other Cash - International Monetary Fund International Monetary Fund - Letter of Credit International Monetary Fund - Receivable/Payable Currency Valuation Adjustment International Monetary Fund - Dollar Deposits With the IMF International Monetary Fund - Currency Holdings International Monetary Fund - Reserve Position Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR) Other Monetary Assets Foreign Currency	E E E E E E E E E E E E E E E E E E E	N N N N N N N N N N N N N N N N N N N	U U U U E/U E/U E/U E/U E/U U U U U U U	

=				Fed/		Addl.
	Acct.	USSGL Account Title	Begin/ End	NonFed	Reporting Type Code	Info.
8	134400	Interest Receivable on Special Drawing Rights (SDR)	Е	N	Е	
8	138400	Interest Receivable - Foreign Currency Denominated Assets	Е	N	Е	
8	153100	Seized Monetary Instruments	Е	N	E/U	
8	153200	Seized Cash Deposited	E	N	E/U	
9	Accounts	s receivable[, net] (Notes 6 and 7)				
-	131000	Accounts Receivable	Е	N	E/U	
-	131900	Allowance for Loss on Accounts Receivable	E	N	E/U	
	132000	Funded Employment Benefit Contributions Receivable	E	N	E/U U	
-	132100 132500	Unfunded FECA Benefit Contributions Receivable Taxes Receivable	E E	N N	E/U	
	132900	Allowance for Loss on Taxes Receivable	E	N	E/U	
	134000	Interest Receivable - Not Otherwise Classified	E	N	E/U	
	134300	Interest Receivable - Taxes	E	N	E/U	
	134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified	E	N	E/U	
9	134800	Allowance for Loss on Interest Receivable - Taxes	Е	N	E/U	
-	136000	Penalties and Fines Receivable - Not Otherwise Classified	Е	N	E/U	
9	136300	Penalties and Fines Receivable - Taxes	Е	N	E/U	
9	136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	Е	N	E/U	
9	136800	Allowance for Loss on Penalties and Fines Receivable - Taxes	Е	N	E/U	
9	137000	Administrative Fees Receivable - Not Otherwise Classified	Е	N	E/U	
9	137300	Administrative Fees Receivable - Taxes	Е	N	E/U	
9	137400	Criminal Restitution Receivable	Е	N	E/U	
9	137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	Е	N	E/U	
9	137800	Allowance for Loss on Administrative Fees Receivable - Taxes	Е	N	E/U	
9	137900	Allowance for Loss on Criminal Restitution Receivable	Е	N	E/U	
10	Loans re	ceivable, net (Note 8)				
-	134100	Interest Receivable - Loans	Е	N	E/U	
-	134500	Allowance for Loss on Interest Receivable - Loans	Е	N	E/U	
	135000	Loans Receivable	Е	N	E/U	
	135090	Loans Receivable - International Monetary Fund Allowance for Loss on Loans Receivable	Е	N	U	
-	135900 135990	Allowance for Loss on Loans Receivable - International	E E	N	E/U U	
10	136100	Monetary Fund Penalties and Fines Receivable - Loans	Е	N	E/U	
	136500	Allowance for Loss on Penalties and Fines Receivable - Loans	E	N	E/U	
10	137100	Administrative Fees Receivable - Loans	Е	N	E/U	
	137500	Allowance for Loss on Administrative Fees Receivable - Loans	E	N	E/U	
10	138000	Loans Receivable - Troubled Assets Relief Program	Е	N	E/U	
	138100	Interest Receivable - Loans - Troubled Assets Relief Program	E	N	E/U	
10	138500	Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program	Е	N	E/U	
10	138900	Allowance for Subsidy - Loans - Troubled Assets Relief Program	Е	N	E/U	
10	139900	Allowance for Subsidy	Е	N	E/U	
10	155100	Foreclosed Property	Е	N	E/U	
	155900	Foreclosed Property - Allowance	Е	N	E/U	
10	164200	Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	Е	N	E/U	
10	164300	Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	Е	N	E/U	
10	164400	Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act	Е	N	E/U	

Line	USSGL		Begin/	Fed/	Reporting	Addl.
No.	Acct.	USSGL Account Title	End	NonFed	Type Code	Info.
10	164500	Allowance for Subsidy - Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act	Е	N	E/U	
10	164600	Discount on Securities Account for Under the Provisions of the Federal Credit Reform Act	Е	N	E/U	
10	164700	Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act	Е	N	E/U	
11	Inventor	y and related property, net (Note 9)				
11	151100	Operating Materials and Supplies Held for Use	Е		E/U	
11	151200	Operating Materials and Supplies Held in Reserve for Future Use	Е		E/U	
11	151300	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable	Е		E/U	
11	151400	Operating Materials and Supplies Held for Repair	Е		E/U	
11	151600	Operating Materials and Supplies in Development	Е		E/U	
11	151900	Operating Materials and Supplies - Allowance	E		E/U	
11	152100	Inventory Purchased for Resale	Е		E/U	
11	152200	Inventory Held in Reserve for Future Sale	Е		E/U	
11	152300	Inventory Held for Repair	Е		E/U	
11	152400	Inventory - Excess, Obsolete, and Unserviceable	E		E/U E/U	
11	152500 152600	Inventory - Raw Materials Inventory - Work-in-Process	E E		E/U E/U	
11	152700	Inventory - Work-in-Process Inventory - Finished Goods	E		E/U	
11	152900	Inventory - Allowance	E		E/U	
11	154100	Forfeited Property Held for Sale	E	N	E/U	
11	154200	Forfeited Property Held for Donation or Use	E	N	E/U	
11	154900	Forfeited Property - Allowance	Е	N	E/U	
11	156100	Commodities Held Under Price Support and Stabilization Support Programs	Е	N	E/U	
11	156900	Commodities - Allowance	Е	N	E/U	
11	157100	Stockpile Materials Held in Reserve	E	N	E/U	
11	157200	Stockpile Materials Held for Sale	Е	N	E/U	
11	159100	Other Related Property	Е	N	E/U	
11	159900	Other Related Property - Allowance	E	N	E/U	
12		property[, plant,] and equipment, net (Note 10)				ı
12	171100	Land and Land Rights	Е		E/U	
12	171200	Improvements to Land	Е		E/U	
12	171900	Accumulated Depreciation on Improvements to Land	E		E/U	
12	172000 173000	Construction-in-Progress Buildings, Improvements, and Renovations	E E		E/U E/U	
12	173900	Accumulated Depreciation on Buildings, Improvements,			E/U	
12	1/3/00	and Renovations	L		L/O	
12	174000	Other Structures and Facilities	Е		E/U	
12	174900	Accumulated Depreciation on Other Structures and Facilities	Е		E/U	
12	175000	Equipment	Е		E/U	
12	175900	Accumulated Depreciation on Equipment	Е		E/U	
12	181000	Assets Under Capital Lease	Е		E/U	
12	181900	Accumulated Depreciation on Assets Under Capital Lease	Е		E/U	
12	182000	Leasehold Improvements	Е		E/U	
12	182900	Accumulated Amortization on Leasehold Improvements	Е		E/U	
12	183000	Internal-Use Software	Е		E/U	
12	183200	Internal-Use Software in Development	Е		E/U	
12	183900	Accumulated Amortization on Internal-Use Software	E		E/U	
12	184000	Other Natural Resources	Е		E/U	
12	184900	Allowance for Depletion	E		E/U	
12	189000	Other General Property, Plant, and Equipment	E		E/U	
12	189900	Accumulated Depreciation on Other General Property, Plant, and Equipment	Е		E/U	
13	Advance	s and prepayments				
13	141000	Advances and Prepayments	Е	N	E/U	
	*	•	•			

		1 0000E Closswalk - Balance				
Line		TIGGGY A A TIME	Begin/	Fed/	Reporting	Addl.
No.	Acct.	USSGL Account Title	End	NonFed	Type Code	Info.
14		nts [,net] (Note 5)	ı			
14	134200	Interest Receivable - Investments	E	N	E/U	
14	134600	Allowance for Loss on Interest Receivable - Investments	Е	N	E/U	
1.4	161000	In the second of	Е	N	E/U	
14	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	IN	E/U	
14	161100	Discount on U.S. Treasury Securities Issued by the	Е	N	E/U	
1.	101100	Bureau of the Fiscal Service	L	11	E/ C	
14	161200	Premium on U.S. Treasury Securities Issued by the	Е	N	E/U	
		Bureau of the Fiscal Service				
14	161300	Amortization of Discount and Premium on U.S.	Е	N	E/U	
		Treasury Securities Issued by the Bureau of the Fiscal				
		Service				
14	161800	Market Adjustment - Investments	Е	E/N	E/U	
14	162000	Investments in Securities Other Than the Bureau of the	Е	E/N	E/U	3
		Fiscal Service Securities				_
14	162100	Discount on Securities Other Than the Bureau of the	Е	N	E/U	3
1.4	1.62200	Fiscal Service Securities	Б	NT.	T: /T T	2
14	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities	Е	N	E/U	3
14	162300	Amortization of Discount and Premium on Securities	Е	N	E/U	3
14	102300	Other Than the Bureau of the Fiscal Service Securities	E	11	L/U	3
14	167000	Foreign Investments	Е	N	Е	
14	167100	Discount on Foreign Investments	E	N	E	
14	167200	Premium on Foreign Investments	E	N	E	
14	167900	Foreign Exchange Rate Revalue Adjustments -	Е	N	Е	
		Investments				
14	169000	Other Investments	Е	N	E/U	3
15	Investme	nt in special purpose vehicles			Ĭ	
15	Investine	nt in special pul pose venicles				
16	Investme	nts in government-sponsored enterprises				
16	165000	Preferred Stock in Federal Government Sponsored	Е	N	E/U	
		Enterprise				
16	165100	Market Adjustment - Senior Preferred Stock in Federal	Е	N	E/U	
		Government Sponsored Enterprise				
16	165200	Common Stock Warrants in Federal Government	Е	N	E/U	
		Sponsored Enterprise				
16	165300	Market Adjustment - Common Stock Warrants in	Е	N	E/U	
		Federal Government Sponsored Enterprise				
17	Other ass	sets (Note 12)				
17	199000	Other Assets	Е	N	E/U	4
17	199500	General Property, Plant, and Equipment Permanently	Е	N	E/U	
		Removed but Not Yet Disposed				
18	Total oth	er than intra-governmental/with the public				
		is calculated. Equals sum of lines 8 through 17.				
10					!	
19	Total ass					
	1 ms me	is calculated. Equals sum of lines 7 and 18.				
20	Stewards	ship PP&E (Note 11)				
	Liabilitie	es: (Note 13)				
			1			
	Intra-gov	vernmental				
21	[Liability	for Fund Balance with Treasury [for General fund on	ly]] (RC	C 40)		
21	201000	Liability for Fund Balance With Treasury	Е	F	U	
21	209010	Liability for Fund Balance While Awaiting a Warrant	Е	F	U	
22	Accounts	s payable (Note 17)				
22.1	Agggynt	navable capital transfers (DC 12)				
22.1	292300	s payable, capital transfers (RC 12) Contingent Liability for Capital Transfers	Е	F	E/U	
22.1	297000	Liability for Capital Transfers	E	F	E/U	
				*	1/0	
		rogram contributions payable (Note 15) (RC 21)		-	F. #-	
22.2	221300	Employer Contributions and Payroll Taxes Payable	Е	F	E/U	

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22.2 221500			LISSCI Assount Title	0			Addl.
22.2 222500 Unfunded FECA Liability							Inio.
22.2 229000 Other Unfunded Employment Related Liability							
22.3 211000 Accounts Payable E F E/U							
22.3 21000 Schoumster Payable E F EU	22.2	229000	Other Unfunded Employment Related Liability	Е	F	E/U	
22.3 21000 Schoumster Payable E F EU	22.3	Accounts	payable (RC 22)				
22.3 217000 Contract Holdbacks E F E/U			1	Е	F	E/U	
22.3 217000 Subsidy Payable to the Financing Account E F E/U	22.3	212000	Disbursements in Transit	Е	F	E/U	
22.3 29000 Other Liabilities With Related Budgetary Obligations E F E/U	22.3	213000	Contract Holdbacks	Е	F	E/U	
22.3 294000 Capital Lease Liability E F E/U 22.3 296000 Accounts Payable From Canceled Appropriations E F E/U 22.3 299000 Other Liabilities Without Related Budgetary Obligations E F E/U 22.4 21500 Payable for Transfers Of Currently Invested Balances E F E/U 7 22.4 21500 Payable for Transfers Payable E F E/U 7 22.4 21500 Payable for Transfers Payable E F E/U 7 22.4 21500 Apropriated Dedicated Collections Liability E F E/U 7 22.4 299100 Other Liabilities - Reductions E F E/U 7 22.4 299100 Appropriated Dedicated Collections Liability E F E/U 23. Federal debt and interest payable (Note 14) 23.1 Federal debt (RC 01) 23.1 253000 Securities Issued by Federal Agencies Under General E F E/U 7 23.1 253100 Discount on Securities Issued by Federal Agencies E F E/U 7 23.1 253200 Premium on Securities Issued by Federal Agencies E F E/U 7 23.1 253300 Premium on Securities Issued by Federal Agencies E F E/U 7 23.1 253300 Amortization of Discount on Securities Issued by E F E/U 7 23.1 253400 Amortization of Discount on Securities Issued by E F E/U 7 23.1 253400 Amortization of Premium on Securities Issued by E F E/U 7 23.2 214200 Accrued Interest Payable - Debt E F E/U 7 23.2 214200 Accrued Interest Payable - Debt E F E/U 7 24.1 214000 Accrued Interest Payable - Debt E F E/U 7 24.2 214000 Accrued Interest Payable - Not Otherwise Classified E F E/U 7 24.2 225000 Other Debt E F E/U 7 24.2 225000 Principal Payable to the Bureau of the Fiscal Service E F E/U 7 24.2 225000 Principal Payable to the Bureau of the Fiscal Service E F E/U 7 24.2 225000 Principal Payable to the Bureau of the Fiscal Service E F E/U 7 24.2 225000 Other Debt E F E/U 7 25.3 23000 Cher Defred Revenue E F E/U 7 26.1 24000 Liability for Advances and Prepayments E F E/U 7 26.1 24000 L	22.3	217000	Subsidy Payable to the Financing Account	Е	F	E/U	
22.3 296000 Accounts Payable From Canceled Appropriations E F E/U	22.3	219000	Other Liabilities With Related Budgetary Obligations	Е	F	E/U	
22.3 299000 Other Liabilities Without Related Budgetary Obligations E F E/U	22.3	294000	Capital Lease Liability	Е	F	E/U	
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22.4 215000 Payable for Transfers Payable E F E/U 7	22.3	299000	Other Liabilities Without Related Budgetary Obligations	Е	F	E/U	
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24.1 214100 Accrued Interest Payable - Loans E F E/U 7 24.2 Loans payable (RC 17) 24.2 251000 Principal Payable to the Bureau of the Fiscal Service E F E/U 24.2 251100 Capitalized Loan Interest Payable - Non-Credit Reform E F E/U 24.2 252000 Principal Payable to the Federal Financing Bank E F E/U 24.2 259000 Other Debt E F E/U 25. Advances from others and deferred revenue (RC 23) 25. 231000 Liability for Advances and Prepayments E F E/U 26. Other Liabilities (Notes 15 and 17) 26.1 Other liabilities (without reciprocals) (Note 15) (RC 29) 26.1 221300 Employer Contributions and Payroll Taxes Payable E Z E/U 26.1 222900 Other Unfunded Employment Related Liability E Z E/U 26.1 240000 Liability for Non-Fiduciary Deposit Funds and E Z E/U 26.1 241000 Liability for Clearing Accounts 26.1 299000 Other Liabilities Without Related Budgetary Obligations E Z E/U 26.1 299000 Other Liabilities Without Related Budgetary Obligations E Z E/U	24.1	Interest	payable - loans and not otherwise classified (RC 04)				
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24.2 251000 Principal Payable to the Bureau of the Fiscal Service E F E/U 24.2 251100 Capitalized Loan Interest Payable - Non-Credit Reform E F E/U 24.2 252000 Principal Payable to the Federal Financing Bank E F E/U 24.2 259000 Other Debt E F F E/U 25 Advances from others and deferred revenue (RC 23) 25 231000 Liability for Advances and Prepayments E F E/U 26 Other Liabilities (Notes 15 and 17) 26 Other Liabilities (without reciprocals) (Note 15) (RC 29) 26.1 221300 Employer Contributions and Payroll Taxes Payable E Z E/U 26.1 222500 Unfunded FECA Liability E Z E/U 26.1 240000 Liability for Non-Fiduciary Deposit Funds and E Z E/U 26.1 241000 Liability for Clearing Accounts 26.1 249000 Other Liabilities Without Related Budgetary Obligations E Z E/U 26.1 299000 Other Liabilities Without Related Budgetary Obligations E Z E/U	24.1	214100	Accrued Interest Payable - Loans	Е	F	E/U	7
24.2 251000 Principal Payable to the Bureau of the Fiscal Service E F E/U 24.2 251100 Capitalized Loan Interest Payable - Non-Credit Reform E F E/U 24.2 252000 Principal Payable to the Federal Financing Bank E F E/U 24.2 259000 Other Debt E F F E/U 25 Advances from others and deferred revenue (RC 23) 25 231000 Liability for Advances and Prepayments E F E/U 26 Other Liabilities (Notes 15 and 17) 26 Other Liabilities (without reciprocals) (Note 15) (RC 29) 26.1 221300 Employer Contributions and Payroll Taxes Payable E Z E/U 26.1 222500 Unfunded FECA Liability E Z E/U 26.1 240000 Liability for Non-Fiduciary Deposit Funds and E Z E/U 26.1 241000 Liability for Clearing Accounts 26.1 249000 Other Liabilities Without Related Budgetary Obligations E Z E/U 26.1 299000 Other Liabilities Without Related Budgetary Obligations E Z E/U	24.2	Loonana	viable (DC 17)				
24.2 251100 Capitalized Loan Interest Payable - Non-Credit Reform E F E/U 24.2 252000 Principal Payable to the Federal Financing Bank E F E/U 24.2 259000 Other Debt E F E/U 25 Advances from others and deferred revenue (RC 23) 25 231000 Liability for Advances and Prepayments E F E/U 26 Other Deferred Revenue E F F E/U 26 Other Liabilities (Notes 15 and 17) 26.1 Other liabilities (without reciprocals) (Note 15) (RC 29) 26.1 221300 Employer Contributions and Payroll Taxes Payable E Z E/U 26.1 222500 Unfunded FECA Liability E Z E/U 26.1 229000 Other Unfunded Employment Related Liability E Z E/U 26.1 240000 Liability for Non-Fiduciary Deposit Funds and E Z E/U 26.1 241000 Liability for Clearing Accounts E Z E/U 26.1 299000 Other Liabilities Without Related Budgetary Obligations E Z E/U	_	-		F	F	E/II	
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26.1 221300 Employer Contributions and Payroll Taxes Payable E Z E/U 26.1 222500 Unfunded FECA Liability E Z E/U 26.1 229000 Other Unfunded Employment Related Liability E Z E/U 26.1 240000 Liability for Non-Fiduciary Deposit Funds and Undeposited Collections E Z E/U 26.1 241000 Liability for Clearing Accounts E Z E/U 26.1 299000 Other Liabilities Without Related Budgetary Obligations E Z E/U	26	Other Li	abilities (Notes 15 and 17)				
26.1 221300 Employer Contributions and Payroll Taxes Payable E Z E/U 26.1 222500 Unfunded FECA Liability E Z E/U 26.1 229000 Other Unfunded Employment Related Liability E Z E/U 26.1 240000 Liability for Non-Fiduciary Deposit Funds and Undeposited Collections E Z E/U 26.1 241000 Liability for Clearing Accounts E Z E/U 26.1 299000 Other Liabilities Without Related Budgetary Obligations E Z E/U	26.1	Oth 1'	hilities (without posingosale) (N-4-15) (DC 20)			•	
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26.1 299000 Other Liabilities Without Related Budgetary Obligations E Z E/U	26.1	241000	-	F	7	E/II	
			-				
26.2 Other liabilities (Note 17) (RC 30)	20.1	277000	Sant Englishes William Related Budgetary Congations	ь	L	L/U	
26.2 Other liabilities (Note 17) (RC 30)		1	I.				1
	26.2	Other lia	bilities (Note 17) (RC 30)				

Line	USSGL		Begin/	Fed/	Reporting	Addl.
No.	Acct.	USSGL Account Title	End	NonFed	Type Code	Info.
26.2	259000	Other Debt	Е	G	E/U	
	299000	Other Liabilities Without Related Budgetary Obligations		G	E/U	
26.2	299010	Other Liabilities Without Related Budgetary Obligations - General Fund of the U.S. Government	Е	F	U	
26.2	299100	Other Liabilities - Reductions	Е	G	E/U	
26.2	299110	Reductions of Other Liabilities - General Fund of the U.S. Government	Е	F	U	
26.3	-	to the General Fund of the U.S. Government for custody assets (Note 17) (RC 46)	dial and	other		
26.3	298000	Custodial Liability	Е	G	E/U	
26.3	298500	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity	Е	G	E/U	
26.4		to agency other than the General Fund of the U.S. Gov	ernmen	t for		
26.4	298000	and other non-entity assets (RC 10) Custodial Liability	Е	F	E/U	
	298500	Liability for Non-Entity Assets Not Reported on the	E	F	E/U	
20.1	270300	Statement of Custodial Activity	L	1	E/C	
27		ra-governmental				
	This line	is calculated. Equals sum of lines 21 through 26.				
	Other th	an intra-governmental/With the public				
28	Accounts	payable				
28	211000	Accounts Payable	Е	N	E/U	
28	212000	Disbursements in Transit	Е	N	E/U	
28	214000	Accrued Interest Payable - Not Otherwise Classified	Е	N	E/U	
28	296000	Accounts Payable From Canceled Appropriations	Е	N	E/U	
29		lebt and interest payable (Note 14)	1			
29	214100	Accrued Interest Payable - Loans	Е	N	E/U	
29	214200	Accrued Interest Payable - Debt	Е	N	E/U	
29	253000	Securities Issued by Federal Agencies Under General and Special Financing Authority	Е	N	E/U	
29	253100	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	Е	N	E/U	
29	253200	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	Е	N	E/U	
29	253300	Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing	Е	N	E/U	
29	253400	Authority Amortization of Premium on Securities Issued by	Е	N	E/U	
		Federal Agencies Under General and Special Financing Authority				
29	254000	Participation Certificates	Е	N	E/U	
29	259000	Other Debt	Е	N	E/U	
30	Federal e	employee [and veteran] benefits payable (Note 15)				
30	219100	Liability for Employer Benefits and Claims Incurred but Not Reported	Е	N	E/U	
30	221300	Employer Contributions and Payroll Taxes Payable	Е	N	E/U	
30	221500	Other Post Employment Benefits Due and Payable	E	N	E/U	
30	221600	Pension Benefits Due and Payable to Beneficiaries	E	N	E/U	
30	221700	Benefit Premiums Payable to Carriers	Е	N	E/U	
30	221800	Life Insurance Benefits Due and Payable to Beneficiaries	Е	N	E/U	
30	222000	Unfunded Leave	Е	N	E/U	
30	229000	Other Unfunded Employment Related Liability	E	N	E/U	
30	261000	Actuarial Pension Liability	E	N	E/U	
30	262000	Actuarial Health Insurance Liability	Е	N	E/U	
30	263000	Actuarial Life Insurance Liability	Е	N	E/U	
30	265000	Actuarial FECA Liability	Е	N	E/U	
30	269000	Other Actuarial Liabilities	E	N	E/U	
31	Environ	nental and disposal liabilities (Note 16)				
31	299500	Estimated Cleanup Cost Liability	Е	N	E/U	

Line No.	USSGL Acct.	USSGL Account Title	Begin/ End	Fed/ NonFed	Reporting Type Code	Addl. Info.
32	Renefits	due and payable				
32	216000	Entitlement Benefits Due and Payable	Е	N	E/U	
		·			1	
33	218000	arantee liabilities (Note 8) Loan Guarantee Liability	Е	N	E/U	
33	218000	Loan Guarantee Liaonity	E	IN	E/U	
34		es to Government-sponsored enterprises				I
34	211200	Accounts Payable for Federal Government Sponsored	Е	N	E/U	
34	292200	Enterprise Contingent Liabilities - Federal Government Sponsored	Е	N	E/U	
54	292200	Enterprise	L	11	L/O	
	-	1				
35		ce and guarantee program liabilities	г	N.T.	E /I I	
35 35	220000 220500	Liability for Unpaid Insurance Claims Liability for Unearned Insurance Premiums	E E	N N	E/U E/U	
35 35	266000	Actuarial Liabilities for Federal Insurance and	E	N N	E/U	
,,	200000	Guarantee Programs	E	11	E/O	
26		6 4 116 1				
36 36	231000	s from others and deferred revenue Liability for Advances and Prepayments	Е	N	E/U	
36	232000	Other Deferred Revenue	E	N N	E/U	
			- 1	11	1 1/0	I
37	+	abilities (Notes 17, 18, and 19)		3.7		ı
37	201000	Liability for Fund Balance With Treasury	Е	N	U	
37	213000 219000	Contract Holdbacks Other Liabilities With Related Budgetary Obligations	E E	N N	E/U E/U	
37 37	219000	Special Drawing Right (SDR) Certificates Issued to	E	N N	E/U E	
0 /	219200	Federal Reserve Banks	E	IN	E	
37	219300	Allocation of Special Drawing Rights (SDRs)	Е	N	Е	
7	221000	Accrued Funded Payroll and Leave	E	N	E/U	
7	221100	Withholdings Payable	E	N	E/U	
7	240000	Liability for Non-Fiduciary Deposit Funds and	E	N	E/U	
		Undeposited Collections				
7	241000	Liability for Clearing Accounts	Е	N	E/U	
7	267000	Actuarial Liabilities for Treasury-Managed Benefit	Е	N	E/U	
_	201000	Programs	-	3.7	T) /T I	
7	291000	Prior Liens Outstanding on Acquired Collateral	E	N	E/U	
37 37	292000 294000	Contingent Liabilities Capital Lease Liability	E E	N N	E/U E/U	
37	298000	Custodial Liability	E	N N	E/U	2
37	299000	Other Liabilities Without Related Budgetary Obligations	E	N	E/U	
38		ner than intra-governmental/with the public is calculated. Equals sum of lines 28 through 37.				
39	Total lia	bilities				
	This line	is calculated. Equals sum of lines 27 and 38.				
40	Commit	ments and Contingencies (Note 19)				
	Net posit	tion:				
41	Total Un	expended Appropriation (Combined or Consolidated)				
1.1	Unexpen	ded appropriations - Funds from Dedicated Collections	(Note 2	0)		
	309000	Unexpended Appropriations While Awaiting a Warrant	Е	G	E	
	310000	Unexpended Appropriations - Cumulative	В		Е	
	310100	Unexpended Appropriations - Appropriations Received	Е	G	Е	
	310200	Unexpended Appropriations - Transfers-In	Е	F	E	
1 1	310300	Unexpended Appropriations - Transfers-Out	E	F	E	
_		Unexpended Appropriations - Prior-Period Adjustments	Е	G	Е	
_	310500	Due to Corrections of Empre Voors Descading the Delem			i .	l .
_	310500	Due to Corrections of Errors - Years Preceding the Prior- Year				
1.1		Year	F	G	F	
1.1	310600	Year Unexpended Appropriations - Adjustments	E E	G	E E	
H1.1 H1.1 H1.1	310600 310700	Year Unexpended Appropriations - Adjustments Unexpended Appropriations - Used - Accrued	E E E	G G G	E E E	
H1.1 H1.1 H1.1	310600	Year Unexpended Appropriations - Adjustments	Е	G	Е	

Line No.	USSGL Acct.	USSGL Account Title	Begin/ End	Fed/ NonFed	Reporting Type Code	Addl. Info.
41.1	310900	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	Е	G	Е	
41.0	**		C 11			
	309000	ded appropriations - Funds from other than Dedicated	Collecti E		U	
	309000	Unexpended Appropriations While Awaiting a Warrant Appropriations Outstanding - Warrants to be Issued	E	G F	U	
	310000	Unexpended Appropriations - Cumulative	В	T.	U	
	310100	Unexpended Appropriations - Appropriations Received	E	G	U	
	310200	Unexpended Appropriations - Transfers-In	E	F	U	
	310300	Unexpended Appropriations - Transfers-Out	E	F	U	
41.2	310500	Unexpended Appropriations - Prior-Period Adjustments	Е	G	U	
		Due to Corrections of Errors - Years Preceding the Prior- Year				
41.2	310600	Unexpended Appropriations - Adjustments	Е	G	U	
	310700	Unexpended Appropriations - Used - Accrued	Е	G	U	
41.2	310710	Unexpended Appropriations - Used - Disbursed	Е	G	U	
41.2	310800	Unexpended Appropriations - Prior-Period Adjustments	Е	G	U	
		Due to Corrections of Errors				
41.2	310900	Unexpended Appropriations - Prior-Period Adjustments	Е	G	U	
		Due to Changes in Accounting Principles				
	320000	Appropriations Outstanding - Cumulative	В		U	
	320100	Appropriations Outstanding - Warrants Issued	Е	F	U	
	320110	Appropriations Outstanding - Transfers	E	F	U	
	320600	Appropriations Outstanding - Adjustments	Е	F	U	
	320700	Appropriations Outstanding - Used - Accrued	E	F	U	
	320710	Appropriations Outstanding - Used - Disbursed	Е	F	U	
	320800	Appropriations Outstanding - Prior-Period Adjustments	Е	F	U	
42		mulative Results of Operations (Combined or Consolid				
42.1		ive results of operations - Funds from Dedicated Collec		ote 20)		
	331000	Cumulative Results of Operations	В	F.5.	E	
	510000	Revenue From Goods Sold	Е	F/N	E	
	510900	Contra Revenue for Goods Sold	Е	F/N	E	
42.1		Revenue From Services Provided	Е	F/N	E	
	520900	Contra Revenue for Services Provided	E	F/N	E	
	531000 531100	Interest Revenue - Other Interest Revenue - Investments	E E	F/N F/N	E E	
42.1		Interest Revenue - Loans Receivable/Uninvested Funds	E	F/N F/N	E	
	531200	Interest Revenue - Subsidy Amortization	E	N	E	
	531400	Dividend Income Accounted for Under the Provisions of	E	N	E	
72.1	331400	the Federal Credit Reform Act		11	L	
42.1	531500	Contra Revenue for Dividend Income Accounted for	Е	N	Е	
.2.1	221200	Under the Provisions of the Federal Credit Reform Act	_	- 1	-	
42.1	531700	Contra Revenue for Interest Revenue - Loans Receivable	Е	F/N	Е	
42.1	531800	Contra Revenue for Interest Revenue - Investments	Е	F/N	Е	
	531900	Contra Revenue for Interest Revenue - Other	E	F/N	E	
	532000	Penalties and Fines Revenue	E	N	E	
	532400	Contra Revenue for Penalties and Fines	E	N	E	
	532500	Administrative Fees Revenue	E	F/N	E	
	532900	Contra Revenue for Administrative Fees	E	F/N	E	
	540000	Funded Benefit Program Revenue	E	F/N	E	
	540900	Contra Revenue for Funded Benefit Program Revenue	E	F/N	E	
	550000	Insurance and Guarantee Premium Revenue	E	N	E	
42.1		Contra Revenue for Insurance and Guarantee Premium	E	N	E	
42.1	5(0000	Revenue	г	3.T	Б	
	560000	Donated Revenue - Financial Resources	E	N	E	
	560900	Contra Revenue for Donations - Financial Resources	E	N	E	
	561000	Donated Revenue - Non-Financial Resources Contra Donated Revenue - Nonfinancial Resources	E	N	E	
	561900 564000	Forfeiture Revenue - Cash and Cash Equivalents	E	N N	E E	
		Contra Forfeiture Revenue - Cash and Cash Equivalents	E E	N N	E E	
	564900 565000	Forfeiture Revenue - Cash and Cash Equivalents Forfeiture Revenue - Forfeitures of Property	E	N N	E E	
	565900	Contra Forfeiture Revenue - Forfeitures of Property	E	N N	E	
	570000	Expended Appropriations - Used - Accrued	E	G	E	
.2.1	2,000	1		,		

Line No.	USSGL Acct.	USSGL Account Title	Begin/ End	Fed/ NonFed	Reporting Type Code	Addl. Info.
42.1	570010	Expended Appropriations - Disbursed	Е	G	Е	
42.1	570500	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior- Year	Е	G	Е	
42.1	570800	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	Е	G	Е	
42.1	570900	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	Е	G	Е	
42.1	571300	Accrual of Amounts Receivable from Custodian or Non- Entity Assets Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government	Е	F	Е	
42.1	572000	Financing Sources Transferred In Without Reimbursement	Е	F	Е	
42.1	573000	Financing Sources Transferred Out Without Reimbursement	Е	F/Z	Е	
42.1	573500	Appropriated Dedicated Collections to be Transferred In	Е	F	Е	
42.1	573600	Appropriated Dedicated Collections to be Transferred Out	Е	F	Е	
42.1	574000	Appropriated Dedicated Collections Transferred In	Е	F	Е	
42.1	574500	Appropriated Dedicated Collections Transferred Out	Е	F	Е	
42.1	575000	Expenditure Financing Sources - Transfers-In	Е	F	Е	
	575500	Non-Expenditure Financing Sources - Transfers-In - Other	Е	F	Е	
42.1	575600	Non-Expenditure Financing Sources - Transfers-In - Capital Transfers	Е	F	E	
42.1	576000	Expenditure Financing Sources - Transfers-Out	Е	F	E	
42.1	576500	Non-Expenditure Financing Sources - Transfers-Out - Other	Е	F	Е	
42.1	576600	Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers	Е	F	Е	
42.1	577500	Non-Budgetary Financing Sources Transferred In	Е	F	E	
42.1	577600	Non-Budgetary Financing Sources Transferred Out	Е	F	Е	
	578000	Imputed Financing Sources	Е	F	Е	
	579000	Other Financing Sources	E	G/Z	E	
_	579100	Adjustment to Financing Sources - Credit Reform	Е	F	E	
	579200	Financing Sources To Be Transferred Out - Contingent Liability	Е	F	E	
_	579500	Seigniorage	Е	N	E	
_	580000	Tax Revenue Collected - Not Otherwise Classified	Е	G/N	E	
	580100 580200	Tax Revenue Collected - Individual Tax Revenue Collected - Corporate	E E	G/N G/N	E E	
	580300	Tax Revenue Collected - Unemployment	E	G/N	E	
	580400	Tax Revenue Collected - Excise	E	G/N	E	
	580500	Tax Revenue Collected - Estate and Gift	E	G/N	E	
_	580600	Tax Revenue Collected - Customs	E	G/N	E	
	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified	Е	G/N	E	
42.1	582100	Tax Revenue Accrual Adjustment - Individual	Е	G/N	Е	
_	582200	Tax Revenue Accrual Adjustment - Corporate	Е	G/N	Е	
	582300	Tax Revenue Accrual Adjustment - Unemployment	Е	G/N	Е	
	582400	Tax Revenue Accrual Adjustment - Excise	Е	G/N	E	
	582500	Tax Revenue Accrual Adjustment - Estate and Gift	Е	G/N	E	
	582600	Tax Revenue Accrual Adjustment - Customs	Е	G/N	E	
	583000	Contra Revenue for Taxes - Not Otherwise Classified	E	G/N	E	
	583100	Contra Revenue for Taxes - Individual Contra Revenue for Taxes - Corporate	E E	G/N	E E	
	583200 583300	Contra Revenue for Taxes - Corporate Contra Revenue for Taxes - Unemployment	E	G/N G/N	E	
	583400	Contra Revenue for Taxes - Excise	E	G/N	E	
	583500	Contra Revenue for Taxes - Estate and Gift	E	G/N	E	
	583600	Contra Revenue for Taxes - Customs	E	G/N	E	
	589000	Tax Revenue Refunds - Not Otherwise Classified	Е	G/N	E	
	589100	Tax Revenue Refunds - Individual	E	G/N	E	
42.1	589200	Tax Revenue Refunds - Corporate	Е	G/N	Е	

Line	USSGL		Begin/	Fed/	Denouting	Addl.
No.	Acct.	USSGL Account Title	End	NonFed	Reporting Type Code	Info.
	589300	Tax Revenue Refunds - Unemployment	Е	G/N	Е	
	589400	Tax Revenue Refunds - Excise	E	G/N	E	
	589500	Tax Revenue Refunds - Estate and Gift	E	G/N	E	
_	589600	Tax Revenue Refunds - Customs	E	G/N	E	
42.1	590000	Other Revenue	Е	F/N/Z	Е	2
42.1	590900	Contra Revenue for Other Revenue	Е	F/N/Z	Е	2
42.1	591900	Revenue and Other Financing Sources - Cancellations	Е	G	Е	
42.1	592100	Valuation Change in Investments - Exchange	Е	N	Е	
		Stabilization Fund (ESF)				
42.1	592200	Valuation Change in Investments for Federal	Е	N	E	
		Government Sponsored Enterprise				
42.1	592300	Valuation Change in Investments - Beneficial Interest in	Е	N	E	
		Trust	_			
42.1	599000	Collections for Others - Statement of Custodial Activity	Е	F/G/N	E	
42.1	500100	A 10 11 C 01 C 1 C 1 C	Б	E/C/NI	Г	
42.1	599100	Accrued Collections for Others - Statement of Custodial Activity	Е	F/G/N	Е	
42.1	599300	Offset to Non-Entity Collections - Statement of Changes	Е	F/G	Е	
42.1	399300	in Net Position	E	170	ь	
42.1	599400	Offset to Non-Entity Accrued Collections - Statement of	Е	F/G	Е	
.2.1	233.00	Changes in Net Position	_	1,0	-	
42.1	599700	Financing Sources Transferred In From Custodial	Е	F	Е	
		Statement Collections				
42.1	599800	Custodial Collections Transferred Out to a Treasury	Е	F	E	
		Account Symbol Other Than the General Fund of the				
		U.S. Government				
42.1	610000	Operating Expenses/Program Costs	Е	F/N	Е	
	615000	Expensed Asset	Е		E	
_	619000	Contra Bad Debt Expense - Incurred for Others	Е	F/N	Е	
	619900	Adjustment to Subsidy Expense	E	N	E	
42.1	631000	Interest Expenses on Borrowing From the Bureau of the	Е	F	E	
42.1	(22000	Fiscal Service and/or the Federal Financing Bank	Е	E/NI	E	
	632000 633000	Interest Expenses on Securities Other Interest Expenses	E E	F/N F/N	E E	
	633800	Remuneration Interest	E	F/N	E	
	634000	Interest Expense Accrued on the Liability for Loan	E	N	E	
.2.1	02.000	Guarantees	_	.,	_	
42.1	640000	Benefit Expense	Е	F/N/Z	Е	
42.1	650000	Cost of Goods Sold	Е	F/N	Е	
42.1	660000	Applied Overhead	Е	N	Е	
42.1	661000	Cost Capitalization Offset	Е	N	Е	
42.1	671000	Depreciation, Amortization, and Depletion	Е	N	Е	
	672000	Bad Debt Expense	Е	F/N	E	
	673000	Imputed Costs	Е	F	Е	
42.1	679000	Other Expenses Not Requiring Budgetary Resources	Е	F/N	Е	
42.1	679500	Contra Expense-Non-Fiduciary Deposit Fund Intra-	Е	N	E	
42.1	600000	governmental Administrative Fees Future Funded Expenses	Б	E/N1/7	Г	
42.1	680000 685000	Employer Contributions to Employee Benefit Programs	E E	F/N/Z F	E E	
42.1	083000	Not Requiring Current-Year Budget Authority	E	ľ	ь	
		(Unobligated)				
42.1	690000	Non-Production Costs	Е	F/N/Z	Е	
42.1	711000	Gains on Disposition of Assets - Other	E	N	E	
42.1		Gains on Disposition of Investments	E	F/N	E	
42.1	711200	Gains on Disposition of Borrowings	E	F	E	
42.1	717100	Gains on Changes in Long-Term Assumptions - From	Е	N	Е	
L		Experience				
42.1	717200	Losses on Changes in Long-Term Assumptions - From	Е	N	E	
		Experience				
42.1	718000	Unrealized Gains	Е	F/N	Е	
42.1		Unrealized Gain - Exchange Stabilization Fund (ESF)	Е	N	E	
42.1	719000	Other Gains	Е	F/N	E	
42.1	719100	Gains for Exchange Stabilization Fund (ESF) Accrued	Е	N	E	
		Interest and Charges				

		OSSGE CIOSSWAIK - Balance		•		
	USSGL		Begin/	Fed/	Reporting	Addl.
No.	Acct.	USSGL Account Title	End	NonFed	Type Code	Info.
42.1	721000	Losses on Disposition of Assets - Other	Е	N	Е	
42.1	721100	Losses on Disposition of Investments	E	F/N	E	
42.1	721200	Losses on Disposition of Borrowings	Е	F	E	
42.1	727100	Gains on Changes in Long-Term Assumptions	Е	N	E	
42.1	727200	Losses on Changes in Long-Term Assumptions	E	N	E	
42.1	728000	Unrealized Losses	E	F/N	E	
42.1	728100	Unrealized Losses - Exchange Stabilization Fund (ESF)	E	N	E	
42.1	729000	Other Losses	E	F/N	Е	
42.1	729100	Losses for Exchange Stabilization Fund (ESF) Accrued	E	N	Е	
		Interest and Charges				
42.1	729200	Other Losses From Impairment of Assets	Е	N	Е	
42.1	730000	Extraordinary Items	Е	N	Е	
42.1	740000	Prior-Period Adjustments Due to Corrections of Errors	E	N/Z	Е	
42.1	740100	Prior-Period Adjustments Due to Changes in	Е	N/Z	Е	
		Accounting Principles				
42.1	740500	Prior-Period Adjustments Due to Corrections of Errors -	Е	N/Z	E	
		Years Preceding the Prior-Year				
42.1	750000	Distribution of Income - Dividend	Е	N/Z	E	
42.1	760000	Changes in Actuarial Liability	Е	N	Е	
42.1	880100	Offset for Purchases of Assets	Е	F	Е	
	880200	Purchases of Property, Plant, and Equipment	Е	F	Е	
	880300	Purchases of Inventory and Related Property	E	F	E	
	880400	Purchases of Assets - Other	E	F	E	
					L	
		ive results of operations - Funds from other than Dedic	r	llections		ı
42.2	331000	Cumulative Results of Operations	В		U	
42.2	510000	Revenue From Goods Sold	Е	F/N	U	
42.2	510900	Contra Revenue for Goods Sold	E	F/N	U	
42.2	520000	Revenue From Services Provided	E	F/N	U	
42.2	520900	Contra Revenue for Services Provided	Е	F/N	U	
42.2	531000	Interest Revenue - Other	Е	F/N	U	
42.2	531100	Interest Revenue - Investments	Е	F/N	U	
42.2	531200	Interest Revenue - Loans Receivable/Uninvested Funds	Е	F/N	U	
42.2	531300	Interest Revenue - Subsidy Amortization	Е	N	U	
	531400	Dividend Income Accounted for Under the Provisions of	Е	N	U	
		the Federal Credit Reform Act			_	
42.2	531500	Contra Revenue for Dividend Income Accounted for	Е	N	U	
12.2	221200	Under the Provisions of the Federal Credit Reform Act	_	-,	Ü	
42.2	531700	Contra Revenue for Interest Revenue - Loans	Е	F/N	U	
72.2	331700	Receivable		1/11	O	
42.2	531800	Contra Revenue for Interest Revenue - Investments	Е	F/N	U	
	531900	Contra Revenue for Interest Revenue - Other	E	F/N	U	
	532000	Penalties and Fines Revenue	E	N	U	
		G . B . A B .11 .15	_			
	532400	Contra Revenue for Penalties and Fines	E	N E/N	U	
	532500	Administrative Fees Revenue Contra Revenue for Administrative Fees	E	F/N	U	
	532900		E	F/N	U	
	540000	Funded Benefit Program Revenue	Е	F/N	U	
	540500	Unfunded FECA Benefit Revenue	E	F/N	U	
	540600	Contra Revenue for Unfunded FECA Benefit Revenue	Е	F/N	U	
	540900	Contra Revenue for Funded Benefit Program Revenue	Е	F/N	U	
	550000	Insurance and Guarantee Premium Revenue	Е	N	U	
42.2	550900	Contra Revenue for Insurance and Guarantee Premium	Е	N	U	
		Revenue				
	560000	Donated Revenue - Financial Resources	Е	N	U	
	560900	Contra Revenue for Donations - Financial Resources	Е	N	U	
	561000	Donated Revenue - Non-Financial Resources	Е	N	U	
42.2	561900	Contra Donated Revenue - Nonfinancial Resources	Е	N	U	
42.2	564000	Forfeiture Revenue - Cash and Cash Equivalents	Е	N	U	
42.2	564900	Contra Forfeiture Revenue - Cash and Cash Equivalents	Е	N	U	
42.2	565000	Forfeiture Revenue - Forfeitures of Property	Е	N	U	
42.2	565900	Contra Forfeiture Revenue - Forfeitures of Property	Е	N	U	
	570000	Expended Appropriations - Used - Accrued	Е	G	U	
	570005	Appropriations - Expended - Accrued	Е	F	U	
	570006	Appropriations - Expended - Disbursed	Е	F	U	
	570010	Expended Appropriations - Disbursed	Е	G	U	

42.2 57. 42.2 57.	70810 70900 71000 71200 71300 72000 73000 73600 74000 74500 75500 75600	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior- Year Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors Appropriations - Expended - Prior-Period Adjustments Expended Appropriations - Prior-Period Adjustments Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles Transfer-in of Agency Unavailable Custodial and Non- Entity Collections Accrual of Agency Amount To Be Collected - Custodial and Non-Entity - General Fund of the U.S. Government Accrual of Amounts Receivable from Custodian or Non- Entity Assets Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government Financing Sources Transferred In Without Reimbursement Appropriated Dedicated Collections to be Transferred In Appropriated Dedicated Collections to be Transferred Out Appropriated Dedicated Collections Transferred Out Expenditure Financing Sources - Transfers-In - Other Non-Expenditure Financing Sources - Transfers-Out Non-Expenditure Financing Sources - Transfers-Out Non-Expenditure Financing Sources - Transfers-Out	E E E E E	G F G F F F F F F F F F F F F F F F F F	U U U U U U U U U U U U U U U U U U U	
42.2 57. 42.2 57.	70810 70900 71000 71200 71300 72000 73000 73600 74000 74500 75500 75600	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors Appropriations - Expended - Prior-Period Adjustments Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles Transfer-in of Agency Unavailable Custodial and Non-Entity Collections Accrual of Agency Amount To Be Collected - Custodial and Non-Entity - General Fund of the U.S. Government Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government Financing Sources Transferred In Without Reimbursement Financing Sources Transferred Out Without Reimbursement Appropriated Dedicated Collections to be Transferred In Appropriated Dedicated Collections Transferred In Appropriated Dedicated Collections Transferred Out Expenditure Financing Sources - Transfers-In Non-Expenditure Financing Sources - Transfers-In - Capital Transfers Expenditure Financing Sources - Transfers-Out Non-Expenditure Financing Sources - Transfers-Out	E E E E E E E E E E E	F G F F F F F F F F F F F F F F F F F F	U U U U U U U U U U U U U U U U U U U	
42.2 57 42.2 57	70900 71000 71000 71200 71300 72000 73000 73500 73600 74000 75500 75600	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles Transfer-in of Agency Unavailable Custodial and Non- Entity Collections Accrual of Agency Amount To Be Collected - Custodial and Non-Entity - General Fund of the U.S. Government Accrual of Amounts Receivable from Custodian or Non- Entity Assets Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government Financing Sources Transferred In Without Reimbursement Financing Sources Transferred Out Without Reimbursement Appropriated Dedicated Collections to be Transferred In Appropriated Dedicated Collections to be Transferred Out Appropriated Dedicated Collections Transferred In Appropriated Dedicated Collections Transferred Out Expenditure Financing Sources - Transfers-In Non-Expenditure Financing Sources - Transfers-In - Capital Transfers Expenditure Financing Sources - Transfers-Out Non-Expenditure Financing Sources - Transfers-Out	E E E E E E E E E	F F F F F F F F F F F F F F F F F F F	U U U U U U U U U U U U U U U U U U U	
42.2 57. 42.2 57.	71000 71200 71300 72000 73000 73500 73600 74000 75500 75600	Due to Changes in Accounting Principles Transfer-in of Agency Unavailable Custodial and Non- Entity Collections Accrual of Agency Amount To Be Collected - Custodial and Non-Entity - General Fund of the U.S. Government Accrual of Amounts Receivable from Custodian or Non- Entity Assets Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government Financing Sources Transferred In Without Reimbursement Financing Sources Transferred Out Without Reimbursement Appropriated Dedicated Collections to be Transferred In Appropriated Dedicated Collections to be Transferred Out Appropriated Dedicated Collections Transferred In Appropriated Dedicated Collections Transferred In Appropriated Dedicated Collections Transferred Out Expenditure Financing Sources - Transfers-In Non-Expenditure Financing Sources - Transfers-In - Capital Transfers Expenditure Financing Sources - Transfers-Out Non-Expenditure Financing Sources - Transfers-Out	E E E E E E E E E E E	F F F F F F F F F		
42.2 57. 42.2 57.	71200 71300 72000 73000 73500 73600 74000 75500 75600	Entity Collections Accrual of Agency Amount To Be Collected - Custodial and Non-Entity - General Fund of the U.S. Government Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government Financing Sources Transferred In Without Reimbursement Financing Sources Transferred Out Without Reimbursement Appropriated Dedicated Collections to be Transferred In Appropriated Dedicated Collections to be Transferred Out Appropriated Dedicated Collections Transferred In Appropriated Dedicated Collections Transferred In Appropriated Dedicated Collections Transferred Out Expenditure Financing Sources - Transfers-In Non-Expenditure Financing Sources - Transfers-In - Capital Transfers Expenditure Financing Sources - Transfers-Out Non-Expenditure Financing Sources - Transfers-Out	E E E E E E E E E E E E E E E	F F F F F F F F	U U U U U U U U U U U U U U U U U U U	
42.2 57. 42.2 57.	71300 72000 73000 73500 73600 74000 75500 75600 76000	and Non-Entity - General Fund of the U.S. Government Accrual of Amounts Receivable from Custodian or Non- Entity Assets Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government Financing Sources Transferred In Without Reimbursement Financing Sources Transferred Out Without Reimbursement Appropriated Dedicated Collections to be Transferred In Appropriated Dedicated Collections to be Transferred Out Appropriated Dedicated Collections Transferred In Appropriated Dedicated Collections Transferred In Appropriated Dedicated Collections Transferred Out Expenditure Financing Sources - Transfers-In Non-Expenditure Financing Sources - Transfers-In - Capital Transfers Expenditure Financing Sources - Transfers-Out Non-Expenditure Financing Sources - Transfers-Out	E E E E E E E E E	F F F F F F F F	U U U U U U U U U U	
42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57.	72000 73000 73500 73600 74000 74500 75500 75600	Entity Assets Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government Financing Sources Transferred In Without Reimbursement Financing Sources Transferred Out Without Reimbursement Appropriated Dedicated Collections to be Transferred In Appropriated Dedicated Collections to be Transferred Out Appropriated Dedicated Collections Transferred In Appropriated Dedicated Collections Transferred In Appropriated Dedicated Collections Transferred Out Expenditure Financing Sources - Transfers-In Non-Expenditure Financing Sources - Transfers-In - Other Non-Expenditure Financing Sources - Transfers-Out Non-Expenditure Financing Sources - Transfers-Out Non-Expenditure Financing Sources - Transfers-Out	E E E E E E E E E	F F F F F F F	U U U U U U U U	
42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57.	73000 73500 73600 74000 74500 75500 75600	Reimbursement Financing Sources Transferred Out Without Reimbursement Appropriated Dedicated Collections to be Transferred In Appropriated Dedicated Collections to be Transferred Out Appropriated Dedicated Collections Transferred In Appropriated Dedicated Collections Transferred Out Expenditure Financing Sources - Transfers-In Non-Expenditure Financing Sources - Transfers-In - Other Non-Expenditure Financing Sources - Transfers-In - Capital Transfers Expenditure Financing Sources - Transfers-Out Non-Expenditure Financing Sources - Transfers-Out	E E E E E E E	F/Z F F F F F F F	U U U U U U U	
42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57.	73500 73600 74000 74500 75000 75600 76000	Reimbursement Appropriated Dedicated Collections to be Transferred In Appropriated Dedicated Collections to be Transferred Out Appropriated Dedicated Collections Transferred In Appropriated Dedicated Collections Transferred Out Expenditure Financing Sources - Transfers-In Non-Expenditure Financing Sources - Transfers-In - Other Non-Expenditure Financing Sources - Transfers-In - Capital Transfers Expenditure Financing Sources - Transfers-Out Non-Expenditure Financing Sources - Transfers-Out	E E E E E E E	F F F F F	U U U U U U U	
42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57.	73600 74000 74500 75000 75500 75600	Appropriated Dedicated Collections to be Transferred Out Appropriated Dedicated Collections Transferred In Appropriated Dedicated Collections Transferred Out Expenditure Financing Sources - Transfers-In Non-Expenditure Financing Sources - Transfers-In - Other Non-Expenditure Financing Sources - Transfers-In - Capital Transfers Expenditure Financing Sources - Transfers-Out Non-Expenditure Financing Sources - Transfers-Out -	E E E E E	F F F F	U U U U U	
42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57.	74000 74500 75000 75500 75600	Out Appropriated Dedicated Collections Transferred In Appropriated Dedicated Collections Transferred Out Expenditure Financing Sources - Transfers-In Non-Expenditure Financing Sources - Transfers-In - Other Non-Expenditure Financing Sources - Transfers-In - Capital Transfers Expenditure Financing Sources - Transfers-Out Non-Expenditure Financing Sources - Transfers-Out -	E E E E	F F F F	U U U U	
42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57.	74500 75000 75500 75600 76000	Appropriated Dedicated Collections Transferred Out Expenditure Financing Sources - Transfers-In Non-Expenditure Financing Sources - Transfers-In - Other Non-Expenditure Financing Sources - Transfers-In - Capital Transfers Expenditure Financing Sources - Transfers-Out Non-Expenditure Financing Sources - Transfers-Out -	E E E	F F F	U U U	
42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57.	75000 75500 75600 76000	Expenditure Financing Sources - Transfers-In Non-Expenditure Financing Sources - Transfers-In - Other Non-Expenditure Financing Sources - Transfers-In - Capital Transfers Expenditure Financing Sources - Transfers-Out Non-Expenditure Financing Sources - Transfers-Out -	E E E	F F	U U U	
42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57.	75500 75600 76000	Non-Expenditure Financing Sources - Transfers-In - Other Non-Expenditure Financing Sources - Transfers-In - Capital Transfers Expenditure Financing Sources - Transfers-Out Non-Expenditure Financing Sources - Transfers-Out -	E E E	F F	U	
42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57.	75600 76000	Other Non-Expenditure Financing Sources - Transfers-In - Capital Transfers Expenditure Financing Sources - Transfers-Out Non-Expenditure Financing Sources - Transfers-Out -	E E	F	U	
42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57. 42.2 57.	76000	Capital Transfers Expenditure Financing Sources - Transfers-Out Non-Expenditure Financing Sources - Transfers-Out -	Е			
42.2 57/ 42.2 57/ 42.2 57/ 42.2 57/ 42.2 57/ 42.2 57/ 42.2 57/ 42.2 57/		Non-Expenditure Financing Sources - Transfers-Out -		F	11	
42.2 57 42.2 57 42.2 57 42.2 57 42.2 57 42.2 57 42.2 57	76500		_	1		
42.2 57 42.2 57 42.2 57 42.2 57 42.2 57 42.2 57		Other	Е	F	U	
42.2 57 42.2 57 42.2 57 42.2 57 42.2 57	76600	Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers	Е	F	U	
42.2 57 42.2 57 42.2 57 42.2 57	77500	Non-Budgetary Financing Sources Transferred In	E	F	U	
42.2 57 42.2 57 42.2 57	77600	Non-Budgetary Financing Sources Transferred Out	E	F	U	
42.2 57		Imputed Financing Sources Other Financing Sources	E E	F G/Z	U U	
	79001	Other Non-Budgetary Financing Sources for Debt Accruals/Amortization	Е	G	U	
12 2 57		Other General Fund Financing Sources	Е	F/Z	U	
42.2 57	79100 79200	Adjustment to Financing Sources - Credit Reform Financing Sources To Be Transferred Out - Contingent Liability	E	F	U	
42.2 57	79500	Seigniorage	Е	N	U	
42.2 58		Tax Revenue Collected - Not Otherwise Classified	E	G/N	U	
42.2 58		Tax Revenue Collected - Individual	E	G/N	U	
42.2 58		Tax Revenue Collected - Corporate	E	G/N	U	
42.2 58		Tax Revenue Collected - Unemployment	Е	G/N	U	
42.2 58		Tax Revenue Collected - Excise	Е	G/N	U	
42.2 58	80500	Tax Revenue Collected - Estate and Gift	Е	G/N	U	
42.2 58	80600	Tax Revenue Collected - Customs	Е	G/N	U	
42.2 58	82000	Tax Revenue Accrual Adjustment - Not Otherwise Classified	Е	G/N	U	
42.2 58		Tax Revenue Accrual Adjustment - Individual	E	G/N	U	
42.2 58		Tax Revenue Accrual Adjustment - Corporate	E	G/N	U	
42.2 58		Tax Revenue Accrual Adjustment - Unemployment	Е	G/N	U	
42.2 58		Tax Revenue Accrual Adjustment - Excise	Е	G/N	U	
42.2 58		Tax Revenue Accrual Adjustment - Estate and Gift	E	G/N	U	
42.2 58	x2600	Tax Revenue Accrual Adjustment - Customs	Е	G/N	U	
42.2 58		-	-			
42.2 58 42.2 58	83000	Contra Revenue for Taxes - Not Otherwise Classified Contra Revenue for Taxes - Individual	E E	G/N G/N	U	

Line	USSGL		Begin/	Fed/	Reporting	Addl.
No.	Acct.	USSGL Account Title	End	NonFed	Type Code	Info.
42.2	583300	Contra Revenue for Taxes - Unemployment	Е	G/N	U	
	583400	Contra Revenue for Taxes - Excise	E	G/N	U	
42.2	583500	Contra Revenue for Taxes - Estate and Gift	Е	G/N	U	
42.2	583600	Contra Revenue for Taxes - Customs	Е	G/N	U	
42.2	589000	Tax Revenue Refunds - Not Otherwise Classified	Е	G/N	U	
42.2	589100	Tax Revenue Refunds - Individual	Е	G/N	U	
42.2	589200	Tax Revenue Refunds - Corporate	Е	G/N	U	
42.2	589300	Tax Revenue Refunds - Unemployment	E	G/N	U	
42.2	589400	Tax Revenue Refunds - Excise	Е	G/N	U	
	589500	Tax Revenue Refunds - Estate and Gift	E	G/N	U	
	589600	Tax Revenue Refunds - Customs	Е	G/N	U	
	590000	Other Revenue	Е	F/N/Z	U	
	590900	Contra Revenue for Other Revenue	Е	F/N/Z	U	
	591900	Revenue and Other Financing Sources - Cancellations	Е	G	U	
	591910	Cancellations of Revenue and Other Financing Sources - The General Fund of the U.S. Government	Е	F	U	
42.2	592100	Valuation Change in Investments - Exchange Stabilization Fund (ESF)	Е	N	U	
42.2	592200	Valuation Change in Investments for Federal Government Sponsored Enterprise	E	N	U	
42.2	592300	Valuation Change in Investments - Beneficial Interest in Trust	Е	N	U	
42.2	599000	Collections for Others - Statement of Custodial Activity	Е	F/G/N	U	
42.2	599100	Accrued Collections for Others - Statement of Custodial	Е	F/G/N	U	
42.2	599300	Activity Offset to Non-Entity Collections - Statement of Changes	Е	F/G	U	
42.2	599400	in Net Position Offset to Non-Entity Accrued Collections - Statement of	Е	F/G	U	
42.2	599700	Changes in Net Position Financing Sources Transferred In From Custodial	Е	F	U	
42.2	599800	Statement Collections Custodial Collections Transferred Out to a Treasury	Е	F	U	
		Account Symbol Other Than the General Fund of the U.S. Government				
42.2	610000	Operating Expenses/Program Costs	Е	F/N	U	
	615000	Expensed Asset	Е		U	
	619000	Contra Bad Debt Expense - Incurred for Others	Е	F/N	U	
	619900	Adjustment to Subsidy Expense	Е	N	U	
42.2	631000	Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank	Е	F	U	
42.2	632000	Interest Expenses on Securities	Е	F/N	U	
_	633000	Other Interest Expenses	Е	F/N	U	
	634000	Interest Expense Accrued on the Liability for Loan Guarantees	Е	N	U	
42.2	640000	Benefit Expense	Е	F/N/Z	U	
	650000	Cost of Goods Sold	E	F/N	U	
	660000	Applied Overhead	E	N	U	
	661000	Cost Capitalization Offset	Е	N	U	
	671000	Depreciation, Amortization, and Depletion	Е	N	U	
	672000	Bad Debt Expense	Е	F/N	U	
42.2	673000	Imputed Costs	Е	F	U	
42.2	679000	Other Expenses Not Requiring Budgetary Resources	Е	F/N	U	
42.2	679500	Contra Expense-Non-Fiduciary Deposit Fund Intra- governmental Administrative Fees	Е	N	U	
42.2	680000	Future Funded Expenses	Е	F/N/Z	U	
42.2		Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority	Е	F	U	
		(Unobligated)				
42.2	690000	Non-Production Costs	Е	F/N/Z	U	
	711000	Gains on Disposition of Assets - Other	Е	N	U	
	711100	Gains on Disposition of Investments	Е	F/N	U	
42.2	711200	Gains on Disposition of Borrowings	Е	F	U	

Line	USSGL		Begin/	Fed/	Reporting	Addl.
No.	Acct.	USSGL Account Title	End	NonFed	Type Code	Info.
42.2	717100	Gains on Changes in Long-Term Assumptions - From Experience	Е	N	U	
42.2	717200	Losses on Changes in Long-Term Assumptions - From Experience	Е	N	U	
42.2	718000	Unrealized Gains	Е	F/N	U	
42.2	719000	Other Gains	E	F/N	U	
42.2	719090	Gains on International Monetary Fund Assets	Е		U	
42.2	721000	Losses on Disposition of Assets - Other	E	N	U	
42.2	721100	Losses on Disposition of Investments	E	F/N	U	
42.2	721200	Losses on Disposition of Borrowings	E	F	U	
42.2	727100	Gains on Changes in Long-Term Assumptions	E	N	U	
42.2	727200	Losses on Changes in Long-Term Assumptions	E	N	U	
42.2	728000	Unrealized Losses	E	F/N	U	
42.2	729000	Other Losses	E	F/N	U	
42.2	729090	Losses on International Monetary Fund Assets	E		U	
	729200	Other Losses From Impairment of Assets	Е	N	U	
42.2		Extraordinary Items	E	N	U	
42.2	740000	Prior-Period Adjustments Due to Corrections of Errors	E	N/Z	U	
42.2		Prior-Period Adjustments Due to Changes in Accounting Principles	Е	N/Z	U	
42.2	740500	Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year	Е	N/Z	U	
42.2		Distribution of Income - Dividend	E	N/Z	U	
42.2	760000	Changes in Actuarial Liability	Е	N	U	
42.2		Trust Fund Warrant Journal Vouchers Issued Net of Adjustments	Е	F	U	
	880100	Offset for Purchases of Assets	E	F	U	
	880200	Purchases of Property, Plant, and Equipment	Е	F	U	
	880300	Purchases of Inventory and Related Property	Е	F	U	
42.2	880400	Purchases of Assets - Other	Е	F	U	
43	Total net	position				
	This line	is calculated. Equals sum of lines 41 and 42.				
44	Total lial	bilities and net position				
	This line	is calculated. Equals sum of lines 39 and 43.				
	FOOTN	OTES AND ADDITIONAL INFORMATION:				
			1		!	
	1	For Reciprocal Category (RC) detail information, see TFM Volume I, Part 2, Chapter 4700, Agency Reporting				
		Requirements for the Financial Report of the United				
		States Government, Appendix 7.				
		States Government, rependix 7.]			
	2	FASAB recognizes amounts returned to Puerto Rico and				
		the U.S. Virgin Islands as non-federal custodial				
		liabilities as referenced in SFFAS No. 7, paragraph 289.				
	3	Does not include derivative assets.				
	4	Related to investments in derivative assets.]			
	5	Includes non-derivative liabilities.	_			
	6	Related to derivative liabilities.]			
	7	Exclude General Fund (Trading Partner code 9900) activity in this account.				
	8	Report only General Fund (Trading Partner code 9900) activity associated with this account. With the implementation of GTAS there is a new Federal/Nonfederal attribute domain value of G for the General Fund.				

USSGL Crosswalk - Statement of Net Cost

Line No.	USSGL Acct.	USSGL Account Title	Begin/ End		Exch/ Nonexch	Cust/ Noncust	Reporting Type Code	
	Gross P	rogram Costs (Note 21):	•					
	Progran	n A:						
1	Gross co	osts						
1	610000	Operating Expenses/Program Costs	Е	F/N			E/U	
1	615000	Expensed Asset	Е				E/U	
1	619000	Contra Bad Debt Expense - Incurred for Others	Е	F/N			E/U	
1	619900	Adjustment to Subsidy Expense	Е	N			E/U	
1	631000	Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank	Е	F			E/U	
1	632000	Interest Expenses on Securities	Е	F/N			E/U	
1	633000	Other Interest Expenses	Е	F/N		A	E/U	
1	633800	Remuneration Interest	Е	F/N			Е	
1	634000	Interest Expense Accrued on the Liability for Loan Guarantees	Е	N			E/U	
1		Benefit Expense	Е	F/N/Z			E/U	4
1		Cost of Goods Sold	Е	F/N			E/U	
1		Applied Overhead	E	N			E/U	
1		Cost Capitalization Offset	E	N			E/U	
1		Depreciation, Amortization, and Depletion	E	N			E/U	
1		Bad Debt Expense	Е	F/N			E/U	
1		Imputed Costs	Е	F			E/U	
1		Other Expenses Not Requiring Budgetary Resources	E	F/N		A	E/U	
1	679500	Contra Expense-Non-Fiduciary Deposit Fund Intra-governmental Administrative	E	N		A	E/U	
	077200	Fees		1		11	Lie	
1	680000	Future Funded Expenses	Е	F/N/Z			E/U	2, 4
1	685000	Employer Contributions to Employee Benefit Programs Not Requiring Current- Year Budget Authority (Unobligated)	Е	F			E/U	4
1	690000	Non-Production Costs	Е	F/N/Z			E/U	3, 4
1		Gains on Changes in Long-Term Assumptions - From Experience	Е	N	X		E/U	
1		Losses on Changes in Long-Term Assumptions - From Experience	Е	N	X		E/U	
1			Е	N	X		E/U	4
1		Losses on Disposition of Investments	Е	F/N	X	A	E/U	4
1		Losses on Disposition of Borrowings	E	F	X		E/U	4
1		Unrealized Losses	E	F/N	X		E/U	4
1		Unrealized Losses - Exchange Stabilization Fund (ESF)	E	N	X		E	
1		Other Losses	E	F/N	X		E/U	4
1		Losses on International Monetary Fund Assets	E	1/11	X		U	<u> </u>
1		Losses for Exchange Stabilization Fund (ESF) Accrued Interest and Charges	E	N	X		E	
1		Other Losses From Impairment of Assets	E	N	X		E/U	4
1		Extraordinary Items	E	N	X		E/U	4
1		Distribution of Income - Dividend	E	N/Z	X		E/U	4
1		Changes in Actuarial Liability	E	N N	Λ		E/U	4
1		Offset for Purchases of Assets	E	F			E/U	-
1		Purchases of Property, Plant, and Equipment	E	F			E/U	
1		Purchases of Inventory and Related Property	E	F			E/U	
1	880400	Purchases of Assets - Other	E	F			E/U	
				1			L/C	
2		arned revenue	-	EAL	37		D/II	
2		Revenue From Goods Sold	E	F/N	X		E/U	
2		Contra Revenue for Goods Sold	E	F/N			E/U	4
2		Revenue From Services Provided	Е	F/N	X	A	E/U	4
2		Contra Revenue for Services Provided Interest Revenue - Other	E E	F/N F/N	X	A	E/U	
2			1 H	L/NI	X	A	E/U	4

USSGL Crosswalk - Statement of Net Cost

2 \$13100 Interest Revenue - Subsidy Amortization	Line No.	USSGL Acct.	USSGL Account Title	Begin/ End		Exch/ Nonexch	Cust/ Noncust	Reporting Type Code	
2 31400 Divided florome Accounted for Under the Provisions of the Federal Credit E N X E/U	2	531200	Interest Revenue - Loans Receivable/Uninvested Funds	Е	F/N	X	A	E/U	4
Reform Act	2	531300	Interest Revenue - Subsidy Amortization	Е	N	X		E/U	4
Federal Credit Reform Act	2	531400		Е	N	X		E/U	
2 531800 Contra Revenue for Interest Revenue - Investments	2	531500		Е	N	X		E/U	
2 531900 Contra Revenue for Interest Revenue E FN X A EU	2	531700	Contra Revenue for Interest Revenue - Loans Receivable	Е	F/N	X	A	E/U	4
2 531900 Contra Revenue for Interest Revenue Other	2	531800	Contra Revenue for Interest Revenue - Investments	Е	F/N	X	A	E/U	4
2 532500 Administrative Foes Revenue	2	531900	Contra Revenue for Interest Revenue - Other	Е	F/N	X	A	E/U	4
2 532900 Contra Revenue for Administrative Fees			Administrative Fees Revenue						
2 540000 Funded Benefit Program Revenue	2		Contra Revenue for Administrative Fees	Е	F/N	X	A	E/U	
2 540500 Unfunded FECA Benefit Revenue E F/N X U									
2 540000 Contra Revenue for Unfunded FECA Benefit Revenue									
2 540900 Contra Revenue for Funded Benefit Program Revenue									
2 550000 Insurance and Guarantee Premium Revenue									
2 550900 Contra Revenue for Insurance and Guarantee Premium Revenue			-						
2 571300 Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government E F/N X A E/U 2 590900 Contra Revenue E F/N X A E/U 2 590900 Contra Revenue for Other Revenue E F/N X A E/U 2 5902100 Valuation Change in Investments - Exchange Stabilization Fund (ESF) E N X E/U 2 590200 Valuation Change in Investments for Federal Government Sponsored Enterprise E N X E/U 2 590700 Financing Sources Transferred In From Custodial Statement Collections E F X A E/U 2 711000 Gains on Disposition of Assets - Other E N X E/U 2 7111000 Gains on Disposition of Masets - Other E N X E/U 2 7111200 Gains on Disposition of Borrowings E F/N X E/U 2 711200 Gains on Disposition of Borrowings E F/N X E/U 2 7118000 Unrealized Gain - Exchange Stabilization Fund (ESF) E N X E/U 2 7119000 Other Gains E F/N X E/U 2 711900 Other Gains Other Gains E F/N X E/U 2 711900 Other Gains Other Exchange Stabilization Fund (ESF) Accrued Interest and Charges E N X E/U 2 711900 Other Gains Other Exchange Stabilization Fund (ESF) Other Exchange Stabilization Fund (ESF)									
From a Federal Agency - Other Than the General Fund of the Ü.S. Government									4
2 590900 Contra Revenue for Other Revenue E F/N X A E/U	2	571300	from a Federal Agency - Other Than the General Fund of the U.S. Government	E	F	X	A	E/U	4
2 592100	2	590000	Other Revenue	Е	F/N	X	A	E/U	4
2 592200	2	590900	Contra Revenue for Other Revenue	Е	F/N	X	A	E/U	4
2 599700 Financing Sources Transferred In From Custodial Statement Collections	2	592100	Valuation Change in Investments - Exchange Stabilization Fund (ESF)	Е	N	X		E/U	
2	2	592200	Valuation Change in Investments for Federal Government Sponsored Enterprise	Е	N	X		E/U	
2	2	599700	Financing Sources Transferred In From Custodial Statement Collections	Е	F	X	A	E/U	4
2	2	711000	Gains on Disposition of Assets - Other	Е	N	X		E/U	4
2	2	711100	Gains on Disposition of Investments	Е	F/N	X		E/U	4
2 718000 Unrealized Gains E F/N X E/U	2	711200	-	Е	F	X		E/U	4
2 718100 Unrealized Gain - Exchange Stabilization Fund (ESF) E N X E				Е	F/N				4
2 719000 Other Gains									
2 719090 Gains on International Monetary Fund Assets E X U									4
2					1/11				'
3 Net program costs: This line is calculated. Equals sum of lines 1 minus 2. 4 (Gain)/Loss on pension, ORB or OPEB Assumption Changes (Note 15): 4 727100 Gains on Changes in Long-Term Assumptions E N X E/U 4 727200 Losses on Changes in Long-Term Assumptions E N X E/U 5 Net program costs including Assumption Changes: This line is calculated. Equals the sum of lines 3 through 4. 6 Costs not assigned to programs 6 640000 Benefit Expense E F/N/Z E/U 6 685000 Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) 6 690000 Non-Production Costs E F/N/Z E/U 6 721000 Losses on Disposition of Assets - Other E N X E/U 6 721000 Losses on Disposition of Investments E F/N X E/U 6 721200 Losses on Disposition of Borrowings E F/N X E/U 6 722000 Other Losses E F/N X E/U 722000 Other Losses E F/N X E/U 72200 Other Losses E F/N X E/U 72200			·		N				
4 (Gain)/Loss on pension, ORB or OPEB Assumption Changes (Note 15): 4 727100 Gains on Changes in Long-Term Assumptions E N X E/U 4 727200 Losses on Changes in Long-Term Assumptions E N X E/U 5 Net program costs including Assumption Changes: This line is calculated. Equals the sum of lines 3 through 4. 6 Costs not assigned to programs E F/N/Z E/U 6 640000 Benefit Expense E F/N/Z E/U 6 685000 Future Funded Expenses E E/N/Z E/U 6 685000 Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) E F E/U 6 690000 Non-Production Costs E F/N/Z E/U 6 721000 Losses on Disposition of Assets - Other E N X E/U 6 721000 Losses on Disposition of Borrowings E F/N X E/U 6 728					1 2,				
4 727100 Gains on Changes in Long-Term Assumptions E N X E/U 4 727200 Losses on Changes in Long-Term Assumptions E N X E/U 5 Net program costs including Assumption Changes: This line is calculated. Equals the sum of lines 3 through 4. 6 Costs not assigned to programs 6 640000 Benefit Expense E F/N/Z E/U 6 685000 Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) E F/N/Z E/U C 721000 Losses on Disposition of Assets - Other E N X E/U C 721200 Losses on Disposition of Borrowings E F/N X A E/U C 728000 Unrealized Losses E F/N X E/U C 729000 Other Losses E F/N X E/U C 729200 Other Losses From Impairment of Assets E N X E/U C 729200 Other Losses From Impairment of Assets		This lin	e is calculated. Equals sum of lines 1 minus 2.						
4 727200 Losses on Changes in Long-Term Assumptions E N X E/U Net program costs including Assumption Changes: This line is calculated. Equals the sum of lines 3 through 4. Costs not assigned to programs 6 640000 Benefit Expense 6 680000 Future Funded Expenses E F/N/Z E/U 6 685000 Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) 6 690000 Non-Production Costs E F/N/Z E/U 6 721000 Losses on Disposition of Assets - Other F N X E/U 6 721200 Losses on Disposition of Investments E F/N X A E/U 6 728000 Unrealized Losses E F/N X E/U 6 729000 Other Losses E F/N X E/U 6 729200 Other Losses From Impairment of Assets			• • • • • • • • • • • • • • • • • • • •				I	I	
This line is calculated. Equals the sum of lines 3 through 4. Costs not assigned to programs E F/N/Z E/U	4			Е	N	X		E/U	
This line is calculated. Equals the sum of lines 3 through 4. 6 Costs not assigned to programs 6 640000 Benefit Expense E F/N/Z E/U 6 680000 Future Funded Expenses E F/N/Z E/U 6 685000 Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) E F/N/Z E/U 6 690000 Non-Production Costs E F/N/Z E/U 6 721000 Losses on Disposition of Assets - Other E N X E/U 6 721100 Losses on Disposition of Investments E F/N X A E/U 6 722000 Losses on Disposition of Borrowings E F X E/U 6 729000 Other Losses E F/N X E/U 6 729000 Other Losses From Impairment of Assets E N X E/U	4	727200	Losses on Changes in Long-Term Assumptions	Е	N	X		E/U	
6 Costs not assigned to programs 6 640000 Benefit Expense E F/N/Z E/U 6 680000 Future Funded Expenses E F/N/Z E/U 6 685000 Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) E F E/U 6 690000 Non-Production Costs E F/N/Z E/U 6 721000 Losses on Disposition of Assets - Other E N X E/U 6 721100 Losses on Disposition of Investments E F/N X A E/U 6 72200 Losses on Disposition of Borrowings E F X E/U 6 728000 Unrealized Losses E F/N X E/U 6 729000 Other Losses E F/N X E/U 6 729200 Other Losses From Impairment of Assets E N X E/U	5								
6 640000 Benefit Expense E F/N/Z E/U 6 680000 Future Funded Expenses E F/N/Z E/U 6 685000 Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) E F E/U 6 690000 Non-Production Costs E F/N/Z E/U 6 721000 Losses on Disposition of Assets - Other E N X E/U 6 721100 Losses on Disposition of Investments E F/N X A E/U 6 721200 Losses on Disposition of Borrowings E F X E/U 6 728000 Unrealized Losses E F/N X E/U 6 729000 Other Losses E F/N X E/U 6 729200 Other Losses From Impairment of Assets E N X E/U									
6 680000 Future Funded Expenses Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) 6 690000 Non-Production Costs E F/N/Z E/U 6 721000 Losses on Disposition of Assets - Other E N X E/U 6 721100 Losses on Disposition of Investments E F/N X A E/U 6 721200 Losses on Disposition of Borrowings E F/N X E/U 6 728000 Unrealized Losses E F/N X E/U 6 729000 Other Losses E F/N X E/U 6 729200 Other Losses From Impairment of Assets E N X E/U							I		
6 685000 Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) 6 690000 Non-Production Costs 6 721000 Losses on Disposition of Assets - Other 6 721100 Losses on Disposition of Investments E F/N/Z E/U 6 721200 Losses on Disposition of Borrowings E F/N X A E/U 6 728000 Unrealized Losses E F/N X E/U 6 729000 Other Losses E F/N X E/U 6 729200 Other Losses From Impairment of Assets E N X E/U E/U			*						5
Year Budget Authority (Unobligated) E F/N/Z E/U 6 690000 Non-Production Costs E F/N/Z E/U 6 721000 Losses on Disposition of Assets - Other E N X E/U 6 721100 Losses on Disposition of Investments E F/N X A E/U 6 721200 Losses on Disposition of Borrowings E F X E/U 6 728000 Unrealized Losses E F/N X E/U 6 729000 Other Losses E F/N X E/U 6 729200 Other Losses From Impairment of Assets E N X E/U			-						5
6 721000 Losses on Disposition of Assets - Other E N X E/U 6 721100 Losses on Disposition of Investments E F/N X A E/U 6 721200 Losses on Disposition of Borrowings E F X E/U 6 728000 Unrealized Losses E F/N X E/U 6 729000 Other Losses E F/N X E/U 6 729200 Other Losses From Impairment of Assets E N X E/U	6	685000		Е	F			E/U	5
6 721000 Losses on Disposition of Assets - Other E N X E/U 6 721100 Losses on Disposition of Investments E F/N X A E/U 6 721200 Losses on Disposition of Borrowings E F X E/U 6 728000 Unrealized Losses E F/N X E/U 6 729000 Other Losses E F/N X E/U 6 729200 Other Losses From Impairment of Assets E N X E/U	6	690000	Non-Production Costs	Е	F/N/Z			E/U	5
6 721100 Losses on Disposition of Investments E F/N X A E/U 6 721200 Losses on Disposition of Borrowings E F X E/U 6 728000 Unrealized Losses E F/N X E/U 6 729000 Other Losses E F/N X E/U 6 729200 Other Losses From Impairment of Assets E N X E/U	6			Е		X			5
6 721200 Losses on Disposition of Borrowings E F X E/U 6 728000 Unrealized Losses E F/N X E/U 6 729000 Other Losses E F/N X E/U 6 729200 Other Losses From Impairment of Assets E N X E/U			_				A		5
6 728000 Unrealized Losses E F/N X E/U 6 729000 Other Losses E F/N X E/U 6 729200 Other Losses From Impairment of Assets E N X E/U									5
6 729000 Other Losses E F/N X E/U 6 729200 Other Losses From Impairment of Assets E N X E/U									5
6 729200 Other Losses From Impairment of Assets E N X E/U									5
									5
L 6 1/30000 Extraordinary Items L E L N L V L E/EL L	6	730000	Extraordinary Items	E	N	X		E/U	5

USSGL Crosswalk - Statement of Net Cost

Line No.	USSGL Acct.	USSGL Account Title	Begin/ End		Exch/ Nonexch	Cust/ Noncust	Reporting Type Code	
6	750000	Distribution of Income - Dividend	Е	N/Z	X		E/U	5
6	760000	Changes in Actuarial Liability	Е	N			E/U	5
7	Less: ea	arned revenues not attributed to programs						
7	520000	Revenue From Services Provided	Е	F/N	X	A	E/U	5
7	531000	Interest Revenue - Other	Е	F/N	X	A	E/U	5
7	531100	Interest Revenue - Investments	Е	F/N	X	A	E/U	5
7	531200	Interest Revenue - Loans Receivable/Uninvested Funds	Е	F/N	X	A	E/U	5
7	531300	Interest Revenue - Subsidy Amortization	Е	N	X		E/U	5
7	531700	Contra Revenue for Interest Revenue - Loans Receivable	Е	F/N	X	A	E/U	5
7	531800	Contra Revenue for Interest Revenue - Investments	Е	F/N	X	A	E/U	5
7	531900	Contra Revenue for Interest Revenue - Other	Е	F/N	X	A	E/U	5
7		Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government	Е	F	X	A	E/U	5
7	590000	Other Revenue	Е	F/N	X	A	E/U	5
7	590900	Contra Revenue for Other Revenue	Е	F/N	X	A	E/U	5
7	599700	Financing Sources Transferred In From Custodial Statement Collections	Е	F	X	A	E/F/U	
7		Gains on Disposition of Assets - Other	Е	N	X		E/U	5
7	711100	Gains on Disposition of Investments	Е	F/N	X		E/U	5
7	711200	Gains on Disposition of Borrowings	Е	F	X		E/U	5
7	718000	Unrealized Gains	Е	F/N	X		E/U	5
7	719000	Other Gains	Е	F/N	X		E/U	5
8		of operations e is calculated. Equals sum of lines 5 and 6 minus 7.						
	FOOTN	OTES AND ADDITIONAL INFORMATION:						
	1	Use the USSGL account attribute domains as provided in USSGL Section IV, page 4.						
	2	Excludes non-recurring cleanup costs.						
	3	Report stewardship costs separately.						
	4	Includes the amount of cost or revenue directly traceable to programs, excludes amounts not assigned to programs						
	5	Includes the amount of cost or revenue indirectly traceable to programs, excludes amounts assigned to programs						

Line No.	USSGL Acct.	USSGL Account Title	Begin/ End	Exch/ Nonexch	Cust/ Noncust	Budgetary Impact Indicator	Reporting Type Code	
	Unexpe	nded Appropriations:	•				•	
1	Beginni	ng Balance						
1	U	Unexpended Appropriations - Cumulative	В				E/U	
2	Adjustn	nents (+/-)						
2A	Change	s in accounting principles (+/-)						
2A		Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	Е				E/U	
2B	Correct	ions of errors (+/-)						
2B	310500	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year	Е				E/U	8
2B	310800	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	Е				E/U	
3		ng balance, as adjusted e is calculated. Equals sum of lines 1 through 2B.						
4	Approp	riations received						
4		Unexpended Appropriations While Awaiting a Warrant	Е				E/U	
4	310100	Unexpended Appropriations - Appropriations Received	Е				E/U	
5		riations transferred-in/out (+/-)	ı			1	1	ı
5		Unexpended Appropriations - Transfers-In	E E				E/U	2
5		Unexpended Appropriations - Transfers-Out	E				E/U	2
6		djustments (+/-)	E				E/II	2
6		Unexpended Appropriations - Adjustments	Е				E/U	2
7		riations used	Б				E/II	
7		Unexpended Appropriations - Used - Accrued Unexpended Appropriations - Used - Disbursed	E E				E/U E/U	
							2,0	
8		inge in Unexpended Appropriations e is calculated. Equals sum of lines 4 through 7.						
9		nexpended Appropriations - Ending						
,		e is calculated. Equals sum of lines 3 and 8.						
		tive Results of Operations:						
10	Beginni	ng Balances						
10		Cumulative Results of Operations	В				E/U	
11	Adiustn	nents: (+/-)						
11A								
11A 11A		s in accounting principles (+/-) Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting	Е				E/U	
		Principles						
11A	740100	Prior-Period Adjustments Due to Changes in Accounting Principles	Е				E/U	
11B	Correct	ions of errors (+/-)						
11B		Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year	Е				E/U	8
11B		Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	Е				E/U	
11B 11B		Prior-Period Adjustments Due to Corrections of Errors Prior-Period Adjustments Due to Corrections of Errors -Years Preceding the Prior-Year	E E				E/U E/U	8
			ь.				L/U	o
12		ng balances, as adjusted e is calculated. Equals sums of lines 10 through 11B.						
		<u> </u>						
13		djustments (+/-)	Г			Б	E/II	2
13		Other Financing Sources Revenue and Other Financing Sources - Cancellations	E E			D	E/U E/U	3
13	391900	Revenue and Other Financing Sources - Cancenduous	E				E/U	

Line No.	USSGL Acct.	USSGL Account Title	Begin/ End		Cust/ Noncust	Budgetary Impact Indicator	Reporting Type Code	
13	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	Е		A	D	E/U	7
1.4		· · · · · · · · · · · · · · · · · · ·			1			
14		riations used	Б	ı			E/II	2
		Expended Appropriations - Used - Accrued	E E				E/U U	2
		Appropriations - Expended - Accrued Appropriations - Expended - Disbursed	E				U	
		Expended Appropriations - Disbursed	E				E/U	2
17	370010	Expended Appropriations - Disoursed	L		1		L/O	
_		nange revenue		ı		1	T	
15		Interest Revenue - Other	Е	E/T	A		E/U	
		Interest Revenue - Investments	Е	T	A		E/U	
		Interest Revenue - Loans Receivable/Uninvested Funds	Е	T	A		E/U	
15		Contra Revenue for Interest Revenue - Loans Receivable	Е	T	A		E/U	
15		Contra Revenue for Interest Revenue - Investments	Е	T	A		E/U	
15		Contra Revenue for Interest Revenue - Other	E	T	A		E/U	
15		Penalties and Fines Revenue	Е	T	A		E/U	
15		Contra Revenue for Penalties and Fines	Е	T	A		E/U	
		Funded Benefit Program Revenue	Е	T			E/U	
15		Contra Revenue for Funded Benefit Program Revenue	Е	T E/T			E/U	
15		Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government	Е	E/T	A		E/U	4
15	580000	Tax Revenue Collected - Not Otherwise Classified	E	T	A		E/U	4
15	580100	Tax Revenue Collected - Individual	Е	T	A		E/U	4
15		Tax Revenue Collected - Corporate	E	T	A		E/U	4
15		Tax Revenue Collected - Unemployment	E	T	A		E/U	4
15	580400	Tax Revenue Collected - Excise	Е	T	A		E/U	4
15	580500	Tax Revenue Collected - Estate and Gift	Е	T	A		E/U	4
15		Tax Revenue Collected - Customs	Е	T	A		E/U	4
15		Tax Revenue Accrual Adjustment - Not Otherwise Classified	Е	T	A		E/U	4
15		Tax Revenue Accrual Adjustment - Individual	E	T	A		E/U	4
15	582200	Tax Revenue Accrual Adjustment - Corporate	E	T	A		E/U	4
	582300	Tax Revenue Accrual Adjustment - Unemployment	E	T	A		E/U	4
		Tax Revenue Accrual Adjustment - Excise	Е	T	A		E/U	4
15		Tax Revenue Accrual Adjustment - Estate and Gift	Е	T	A		E/U	4
15		Tax Revenue Accrual Adjustment - Customs	Е	T	A		E/U	4
15		Contra Revenue for Taxes - Not Otherwise Classified	Е	T	A		E/U	4
15	583100	Contra Revenue for Taxes - Individual	Е	T	A		E/U	4
15		Contra Revenue for Taxes - Corporate	Е	T	A		E/U	4
		Contra Revenue for Taxes - Unemployment Contra Revenue for Taxes - Excise	Е	T	A		E/U	4
15			E E	T T	A		E/U E/U	4
		Contra Revenue for Taxes - Estate and Gift Contra Revenue for Taxes - Customs	E	T	A		E/U	4
		Tax Revenue Refunds - Not Otherwise Classified	E	T	A		E/U	4
15		Tax Revenue Refunds - Individual	E	T	A		E/U	4
15			E	T	A			
		Tax Revenue Refunds - Corporate Tax Revenue Refunds - Unemployment	E	T	A A		E/U E/U	4
	589400	Tax Revenue Refunds - Unemployment Tax Revenue Refunds - Excise	E	T	A		E/U	4
		Tax Revenue Refunds - Excise Tax Revenue Refunds - Estate and Gift	E	T	A		E/U	4
15		Tax Revenue Refunds - Customs	E	T	A		E/U	4
15		Other Revenue	E	E/T	A	D	E/U	-
15		Contra Revenue for Other Revenue	E	E/T	A	D	E/U	
15		Financing Sources Transferred In From Custodial Statement Collections	E	E/T	A	D	E/U	
16	Donatio	ns and forfeitures of cash and cash equivalents						
16		Donated Revenue - Financial Resources	Е	T	A		E/U	
16		Contra Revenue for Donations - Financial Resources	E	T	A		E/U	
16	564000	Forfeiture Revenue - Cash and Cash Equivalents	E	T	A	D	E/U	
16	564900	Contra Forfeiture Revenue - Cash and Cash Equivalents	E	T	A	D	E/U	

Line No.	USSGL Acct.	USSGL Account Title	Begin/ End	Exch/ Nonexch	Cust/ Noncust	Budgetary Impact Indicator	Reporting Type Code	
	T. 6				1			
17		rs-in/out without reimbursement (+/-)	Б	I			E/II	
17		Financing Sources Transferred In Without Reimbursement	Е				E/U	
17		Financing Sources Transferred Out Without Reimbursement	E				E/U	
17		Appropriated Dedicated Collections to be Transferred In	E				E/U	
17		Appropriated Dedicated Collections to be Transferred Out Appropriated Dedicated Collections Transferred In	E E				E/U	
17		** *	E				E/U E/U	
_		Appropriated Dedicated Collections Transferred Out						
17		Expenditure Financing Sources - Transfers-In	Е				E/U	
17		Non-Expenditure Financing Sources - Transfers-In - Other	Е				E/U	
17		Non-Expenditure Financing Sources - Transfers-In - Capital Transfers	Е				E/U	
17		Expenditure Financing Sources - Transfers-Out	E E				E/U	
17		Non-Expenditure Financing Sources - Transfers-Out - Other					E/U	
17		Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers	E				E/U	
17		Non-Budgetary Financing Sources Transferred In	Е				E/U	
17		Non-Budgetary Financing Sources Transferred Out	E				E/U	
17	579200	Financing Sources To Be Transferred Out - Contingent Liability	Е				E/U	
18	Donatio	ns and forfeitures of property						
18		Donated Revenue - Non-Financial Resources	E	T			E/U	
18	561900	Contra Donated Revenue - Nonfinancial Resources	E	T			E/U	
18		Forfeiture Revenue - Forfeitures of Property	E	T	A	Е	E/U	
18	565900	Contra Forfeiture Revenue - Forfeitures of Property	Е	T	A	Е	E/U	
19	Impute	d financing]			
19		Imputed Financing Sources	Е				E/U	
20	04 (1			
20	Other (-	Other Financing Sources	Е	1		D/E	E/U	
20		-	E			D/E	U	
20		Other Non-Budgetary Financing Sources for Debt Accruals/Amortization Adjustment to Financing Sources - Credit Reform	E			Е	E/U	
20		Seigniorage	E			E	E/U	
20	590000	Other Revenue	E	E/T	A	E	E/U	
20		Contra Revenue for Other Revenue	E	E/T	A	E	E/U	
20		Offset to Non-Entity Collections - Statement of Changes in Net Position	E	E/ I		E	E/U	
_			E		A		E/U	
20		Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	E	E/T	A	E E	E/U	
20		Financing Sources Transferred In From Custodial Statement Collections	E	T T	A	D/E	E/U	
		Gains on Disposition of Assets - Other	E	T				
20		Gains on Disposition of Investments Unrealized Gains	E	T		D/E D/E	E/U E/U	
20		Other Gains Gains on International Monetary Fund Assets	E	T		D/E	E/U	
20		Losses on Disposition of Assets - Other	E E	T T		D/E	U E/U	
20					A	D/E		
20		Losses on Disposition of Investments	E	T	A	D/E	E/U	
20		Unrealized Losses Other Losses	E	T T		D/E	E/U	
20		Other Losses Losses on International Monetary Fund Assets	E E	T		D/E D/E	E/U U	
20		Distribution of Income - Dividend	E	T		D/E D/E	E/U	
			E	1	<u> </u> 	D/E	E/U	
21		t of Operations (+/-)						
	See 6 in	Footnotes and Additional Information.						
22	Net Cha	ange in Cumulative Results of Operations						
	This lin	e is calculated. Equals sum of lines 13 through 20, less line 21.						
23	Cumula	tive Results of Operations - Ending						
	-	e is calculated. Equals sum of lines 12 and 22.			1			
24	Net Pos	ition]			ļ
24		e is calculated. Equals sum of lines 9 and 23. See 5 in Footnotes and Additional Inf	ormation					
I	1 1115 1111	e is carculated. Equals sum of times / and 25. See 5 in Pootnotes and Additional IIII	or mativil	•	J			

USSGL Acct.	USSGL Account Title	Begin/ End	Exch/ Nonexch	Cust/ Noncust	Budgetary Impact Indicator	Reporting Type Code	
•							
FOOTN	OTES 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/non-custodial entity only.]					
5	Should equal the ending amount reported as net position on the Balance Sheet.]					
6	This amount will agree with the net cost of operations as reported on the Statement of Net Cost.						
7	Rescissions that have transferred to a General Fund Receipt Account.						
8	When comparative financial statements are presented, the error is material and financial statements are restated the correction will be to the previous year financial statement lines. The impact to the current year will be presented in the beginning balances. Guidance is provided in the Prior Period Adjustment scenario on the following page: https://www.fiscal.treasury.gov/files/ussgl/approved_scenarios/ppa-due-to-correction-of-errors.pdf.						

	USSGL Acct.	USSGL Account Title	Begin/ End		Reporting Type Code	
	Total Cu	ıstodial Revenue:				
	Sources	of Cash Collections:]	
1		al Income and FICA/SECA Taxes			1 	
1		Tax Revenue Collected - Individual	Е	S	E/U	
2	Cornors	tte Income Taxes			<u> </u>	
2		Tax Revenue Collected - Corporate	Е	S	E/U	
3	Excise T	axes	•]	
3		Tax Revenue Collected - Excise	Е	S	E/U	
4	Estate a	nd Gift Taxes				
4	580500	Tax Revenue Collected - Estate and Gift	Е	S	E/U	
5	Federal	Unemployment Taxes				
5		Tax Revenue Collected - Unemployment	Е	S	E/U	
6	Customs	s Duties				
6	580600	Tax Revenue Collected - Customs	Е	S	E/U	
7	Miscella	neous				
7		Accounts Receivable	Е	S	E/U	2, 3
7		Accounts Receivable Allowance for Loss on Accounts Receivable	B E	S S	E/U E/U	2, 3
7		Allowance for Loss on Accounts Receivable Allowance for Loss on Accounts Receivable	В	S	E/U	2, 3
7		Interest Receivable - Not Otherwise Classified	E	S	E/U	1, 2
7		Interest Receivable - Not Otherwise Classified	В	S	E/U	1, 2
7		Interest Receivable - Loans Interest Receivable - Loans	E B	S S	E/U E/U	1, 2
7	134100	Interest Receivable - Loans Interest Receivable - Investments	Е	S	E/U	1, 2
7	134200	Interest Receivable - Investments	В	S	E/U	1, 2
7	134300	Interest Receivable - Taxes	Е	S	E/U	1, 2
7	+	Interest Receivable - Taxes	В	S	E/U	1, 2
7		Allowance for Loss on Interest Receivable - Loans Allowance for Loss on Interest Receivable - Loans	E B	S S	E/U E/U	1, 2
7	134600	Allowance for Loss on Interest Receivable - Investments	Е	S	E/U	1, 2
7	134600	Allowance for Loss on Interest Receivable - Investments	В	S	E/U	1, 2
7		Allowance for Loss on Interest Receivable - Not Otherwise Classified	Е	S	E/U	1, 2
7	134700 134800	Allowance for Loss on Interest Receivable - Not Otherwise Classified Allowance for Loss on Interest Receivable - Taxes	B E	S S	E/U E/U	1, 2
7	1	Allowance for Loss on Interest Receivable - Taxes Allowance for Loss on Interest Receivable - Taxes	В	S	E/U	1, 2
7	136000	Penalties and Fines Receivable - Not Otherwise Classified	Е	S	E/U	2
7		Penalties and Fines Receivable - Not Otherwise Classified	В	S	E/U	2
7		Penalties and Fines Receivable - Loans Penalties and Fines Receivable - Loans	E B	S S	E/U E/U	2
7		Penalties and Fines Receivable - Taxes	E	S	E/U	2
7	136300	Penalties and Fines Receivable - Taxes	В	S	E/U	2
7		Allowance for Loss on Penalties and Fines Receivable - Loans	Е	S	E/U	2
7	1	Allowance for Loss on Penalties and Fines Receivable - Loans Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	B E	S S	E/U E/U	2
7		Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	В	S	E/U	2
7	136800	Allowance for Loss on Penalties and Fines Receivable - Taxes	Е	S	E/U	2
7	-	Allowance for Loss on Penalties and Fines Receivable - Taxes	В	S	E/U	2
7	1	Administrative Fees Receivable - Not Otherwise Classified Administrative Fees Receivable - Not Otherwise Classified	E	S S	E/U	2
7		Administrative Fees Receivable - Not Otherwise Classified Administrative Fees Receivable - Loans	B E	S	E/U E/U	2
7		Administrative Fees Receivable - Loans	В	S	E/U	2
7		Administrative Fees Receivable - Taxes	Е	S	E/U	2
7		Administrative Fees Receivable - Taxes Criminal Pastitution Passivable	В	S	E/U	2
7		Criminal Restitution Receivable Criminal Restitution Receivable	E B	S S	E/U E/U	2
7	137500	Allowance for Loss on Administrative Fees Receivable - Loans	E	S	E/U	2
7	1	Allowance for Loss on Administrative Fees Receivable - Loans	В	S	E/U	2
7		Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	Е	S	E/U	2
7	137700 137800	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified Allowance for Loss on Administrative Fees Receivable - Taxes	B E	S S	E/U E/U	2
1	13/000	Anowance for Loss on Administrative Pees Receivable - Taxes	Ľ		E/U	

SUPPLEMENT

	USSGL Acct.	USSGL Account Title	Begin/ End		Reporting Type Code	
7		Allowance for Loss on Administrative Fees Receivable - Taxes	В	S	E/U	2
7	+	Allowance for Loss on Criminal Restitution Receivable	Е	S	E/U	2
7		Allowance for Loss on Criminal Restitution Receivable	В	S	E/U	2
7		Revenue From Services Provided	E E	S S	E/U E/U	
7		Contra Revenue for Services Provided Interest Revenue - Other	E	S	E/U E/U	
7	+	Interest Revenue - Investments	E	S	E/U	
7		Interest Revenue - Loans Receivable/Uninvested Funds	E	S	E/U	
7	531700	Contra Revenue for Interest Revenue - Loans Receivable	Е	S	E/U	
7		Contra Revenue for Interest Revenue - Investments	Е	S	E/U	
7		Contra Revenue for Interest Revenue - Other	E	S	E/U	
7	1	Penalties and Fines Revenue	Е	S	E/U	
7		Contra Revenue for Penalties and Fines Administrative Fees Revenue	E E	S S	E/U E/U	
7	+	Contra Revenue for Administrative Fees	E	S	E/U	
7		Donated Revenue - Financial Resources	E	S	E/U	
7	1	Contra Revenue for Donations - Financial Resources	E	S	E/U	
7		Tax Revenue Collected - Not Otherwise Classified	Е	S	E/U	
7	590000	Other Revenue	Е	S	E/U	
7	590900	Contra Revenue for Other Revenue	Е	S	E/U	
8		ash Collections			Ţ	
		e is calculated. Equals sum of lines 1 through 7.			1	
9		Adjustments (+/-) Accounts Receivable	Е	C	E/U	
9	1	Accounts Receivable	В	S S	E/U	
9		Allowance for Loss on Accounts Receivable	Е	S	E/U	
9	1	Allowance for Loss on Accounts Receivable	В	S	E/U	
9		Interest Receivable - Not Otherwise Classified	Е	S	E/U	
9	+	Interest Receivable - Not Otherwise Classified	В	S	E/U	
9	134100	Interest Receivable - Loans	Е	S	E/U	
9		Interest Receivable - Loans	В	S	E/U	
9	1	Interest Receivable - Investments	Е	S	E/U	
9		Interest Receivable - Investments	В	S	E/U	
9		Interest Receivable - Taxes	Е	S	E/U	
9		Interest Receivable - Taxes	B E	S S	E/U	
9	134500	Allowance for Loss on Interest Receivable - Loans Allowance for Loss on Interest Receivable - Loans	В	S	E/U E/U	
9	+	Allowance for Loss on Interest Receivable - Loans Allowance for Loss on Interest Receivable - Investments	Е	S	E/U	
9		Allowance for Loss on Interest Receivable - Investments	В	S	E/U	
9		Allowance for Loss on Interest Receivable - Not Otherwise Classified	E	S	E/U	
9	134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified	В	S	E/U	
9	134800	Allowance for Loss on Interest Receivable - Taxes	Е	S	E/U	
9		Allowance for Loss on Interest Receivable - Taxes	В	S	E/U	
9	+	Penalties and Fines Receivable - Not Otherwise Classified	Е	S	E/U	
9		Penalties and Fines Receivable - Not Otherwise Classified	В	S	E/U	
9		Penalties and Fines Receivable - Loans	E	S	E/U	
9	+	Penalties and Fines Receivable - Loans Penalties and Fines Receivable - Taxes	B E	S S	E/U E/U	
9		Penalties and Fines Receivable - Taxes Penalties and Fines Receivable - Taxes	В	S	E/U	
9	+	Allowance for Loss on Penalties and Fines Receivable - Loans	Е	S	E/U	
9		Allowance for Loss on Penalties and Fines Receivable - Loans	В	S	E/U	
9	+	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	E	S	E/U	
9	136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	В	S	E/U	
9		Allowance for Loss on Penalties and Fines Receivable - Taxes	Е	S	E/U	
9	+	Allowance for Loss on Penalties and Fines Receivable - Taxes	В	S	E/U	
9		Administrative Fees Receivable - Not Otherwise Classified	Е	S	E/U	
9	137000	Administrative Fees Receivable - Not Otherwise Classified	В	S	E/U	
9	1	Administrative Fees Receivable - Loans	Е	S	E/U	
9	+	Administrative Fees Receivable - Loans Administrative Fees Receivable - Taxes	B E	S S	E/U E/U	
9		Administrative Fees Receivable - Taxes Administrative Fees Receivable - Taxes	В	S	E/U	
9	1	Criminal Restitution Receivable	E	S	E/U	2
9	137400	Criminal Restitution Receivable	В	S	E/U	2
-	1-27.00					

		-				
Line	USSGL		Begin/	Cust/	Reporting	Addl.
No.	Acct.	USSGL Account Title	End	Noncust	Type Code	
9	137500	Allowance for Loss on Administrative Fees Receivable - Loans	Е	S	E/U	-
9		Allowance for Loss on Administrative Fees Receivable - Loans	В	S	E/U	
9	137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	Е	S	E/U	
9	137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	В	S	E/U	
9		Allowance for Loss on Administrative Fees Receivable - Taxes	Е	S	E/U	
9		Allowance for Loss on Administrative Fees Receivable - Taxes	В	S	E/U	
9	137900		Е	S	E/U E/U	2
9		Allowance for Loss on Criminal Restitution Receivable Accounts Payable	B E	S S	E/U E/U	2
9			В	S	E/U	4
9		Tax Revenue Accrual Adjustment - Not Otherwise Classified	E	S	E/U	
9		Tax Revenue Accrual Adjustment - Individual	E	S	E/U	
9		Tax Revenue Accrual Adjustment - Corporate	Е	S	E/U	
9	582300	Tax Revenue Accrual Adjustment - Unemployment	Е	S	E/U	
9	582400	J	Е	S	E/U	
9		Tax Revenue Accrual Adjustment - Estate and Gift	Е	S	E/U	
9		Tax Revenue Accrual Adjustment - Customs	Е	S	E/U	
9		Contra Revenue for Taxes - Not Otherwise Classified	E	S	E/U	
9		Contra Revenue for Taxes - Individual	Е	S	E/U	-
9		Contra Revenue for Taxes - Corporate	Е	S S	E/U E/U	
9		Contra Revenue for Taxes - Unemployment Contra Revenue for Taxes - Excise	E E	S	E/U E/U	
9		Contra Revenue for Taxes - Excise Contra Revenue for Taxes - Estate and Gift	E	S	E/U	
9		Contra Revenue for Taxes - Estate and Off	E	S	E/U	
9	592300		E	S	E/U	
		-			1 2,0	
10		ustodial Revenue				
	I his lin	e is calculated. Equals sum of lines 8 through 9.				
	Disposit	ion of Collections:				
11	Transfe	rred to Others (by Recipient)				
11	211000	Accounts Payable	Е	S	E/U	5
11		Accounts Payable	В	S	E/U	5
11		Custodial Liability	Е	S	E/U	6, 7, 8
11		Custodial Liability	В	S	E/U	6, 7, 8
11		Collections for Others - Statement of Custodial Activity	Е	S	E/U	6, 8
11	599800	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of	Е	S	E/U	
		the U.S. Government				
12		se)/Decease in Amounts Yet to be Transferred (+/-)				
12	599100	Accrued Collections for Others - Statement of Custodial Activity	Е	S	E/U	8
					Ī	
10		Method	Б		E/LI	2 0 0
12		Custodial Liability	Е	S	E/U	2, 8, 9
12	298000	Custodial Liability	В	S	E/U	2, 8, 9
13	Refunds	s and Other Payments				
13		Accounts Payable	Е	S	E/U	4
13		Accounts Payable	В	S	E/U	4
13		Tax Revenue Refunds - Not Otherwise Classified	Е	S	E/U	
13		Tax Revenue Refunds - Individual	Е	S	E/U	
13		Tax Revenue Refunds - Corporate	Е	S	E/U	
13		Tax Revenue Refunds - Unemployment	Е	S	E/U	-
13		Tax Revenue Refunds - Excise Tax Revenue Refunds - Estate and Gift	E E	S S	E/U E/U	-
13		Tax Revenue Refunds - Estate and GIT Tax Revenue Refunds - Customs	E	S	E/U E/U	-
13		Other Interest Expenses	E	S	E/U	
13		Other Expenses Not Requiring Budgetary Resources	E	S	E/U	10
				_ ~		
14		d by Reporting Entity e is calculated. Equals total of lines 10-11-12-13.				
] I	
	Optiona	ll Method				
	This lin	e is calculated. Equals total of lines 10-11+12-13.				
15	Total D	isposition of Collections				
					1	

Line No.	USSGL Acct.	USSGL Account Title	Begin/ End	Reporting Type Code	
	This line	e is calculated. Equals total of lines 11+12+13+14.			
	Optiona	l Method			
	This line	e is calculated. Equals total of lines 11-12+13+14.			
16		todial Activity e is calculated. Equals sum of lines 10 minus 15. Total must equal zero.			
	FOOTN	OTES AND ADDITIONAL INFORMATION:			
	1	Interest revenue not related to the cost incurred by the collecting entity should be reported on the SCA. See SFFAS 7, paragraph 281.			
	2	(Increase)/Decrease			
	3	Related to other revenue.			
	4	Related to tax revenue refunded and custodial interest expense			
	5	Related to tax revenue refunds			
	6	If the balance of USSGL account 599000 is used to get the amount of cash collected for others, then USSGL account 298000 should not be used. USSGL account 298000 is included on the crosswalk as an alternative to using USSGL account 599000			
	7	Cash collections only - from debits to 298000			
	8	By definition, the USSGL account can only have this USSGL account attribute domain			
	9	Amount yet to be collected			
	10	This account is available for MMS for recording royalty credit. All other agencies need Treasury approval to use this account on this statement			

Line No.	USSGL Acct.	USSGL Account Title	Debit/ Credit	_	Auth Type	Fed/ Nonfed	TAS Status	Fund Type	Financing Account Code	Addl. e Info.
	Budgeta	ry resources:								
1071	_	ated balance from prior year budget authority, net (discretionary a ory) (Note 25)	and							
1071	404800	Anticipated Transfers to the General Fund of the U.S. Government - Prior-Year Balances	С	Е			U	EC/EG/EM/ES/ET/TR	N	2
1071	404800	Anticipated Transfers to the General Fund of the U.S. Government - Prior-Year Balances	С	Е			U	EP/ER	D/G/N	2
		Debt Liquidation Appropriations	D/C	Е	D/P		U/E	EG/EP/ER	N	3
		Liquidation of Deficiency - Appropriations	D/C	Е	D/D		U/E	EG/EP/ER	N	3
		Appropriated Receipts Derived From Unavailable Trust or Special Fund Receipts Appropriated Receipts Derived From Available Trust or Special Fund	D/C	E	D/P D/P		U/E U/E	ES/ET ES/ET	N N	3
		Receipts								
		Loan Subsidy Appropriation	D/C	Е	D/P		U/E	EG	N	3
		Debt Forgiveness Appropriation Debt Forgiveness - Cancellation of Debt Adjustment	D/C D/C	E E	P P		U/E U	EC/EG/EM/EP/ER/ES/ET/TR EP	N N	3
		Loan Administrative Expense Appropriation	D/C D/C	E	D/P		U/E	EP EG	N N	3
		Reestimated Loan Subsidy Appropriation	D/C	E	D/1		U/E	EG	N	3
		Other Appropriations Realized	D/C	E	D/E/F/P		U/E	EC/EG/EM/EP/ER/ES/ET	N	3
		Indefinite Appropriation - Upward Adjustments	D/C	Е	D/P		U/E	EC/EG/EM/EP/ER	N	3
1071		Definite Appropriation - Adjustments for Trust Fund Share - Prior Year	С	Е	P		U	EG	N	
1071	412050	Anticipated Definite Appropriation - Adjustments for Trust Fund Share - Prior Year	С	Е	P		U	EG	N	
	412100	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	D/C	Е	P/S		U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
		Authority Adjusted for Interest on the Bureau of the Fiscal Service Securities	D/C	Е			U	EG EG	N N	3
	412200	Authority Adjusted for Interest on the Bureau of the Fiscal Service Securities	D/C	E	X		U	ER	N N	3
	412300	Federal Financing Bank (FFB) - Net Principal Payments Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	D/C	E	P/S		U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	412400	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	D/C	Е			U	ES/ET	N	3
	412400	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	D/C	Е			U/E	EG	N	3
		Loan Modification Adjustment Transfer Appropriation	D/C	Е			U/E	EG/EP/ER	N	3
		Loan Modification Adjustment Transfer Appropriation Amounts Appropriated From Specific Invested TAFS - Receivable	D/C D/C	E B	B/P	F	U U/E	EP/ER ES/ET	D/G N	3
		Amounts Appropriated From Specific Invested TAFS - Receivable	D/C	Е	B/P	F	U/E	ES/ET	N N	3
		Amounts Appropriated From Specific Invested TAFS - Payable	C	В	D/1	F	U/E	EG/ES/ET	N	
		Amounts Appropriated From Specific Invested TAFS - Payable	D/C	Е		F	U/E	ES/ET	N	3
		Amounts Appropriated From Specific Invested TAFS - Transfers-In	D/C	Е	B/P	F	U/E	ES/ET	N	3
		Amounts Appropriated From Specific Invested TAFS - Transfers-In	D/C	Е	P	F	U/E	EG	N	3
1071	412900	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	D/C	E	B/P	F	U/E	ES/ET	N	3
1071	412900	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	D/C	Е	P	F	U/E	EG	N	3
1071	413000	Appropriation to Liquidate Contract Authority Withdrawn	D/C	Е			U	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	413100	Current-Year Indefinite Contract Authority	D/C	Е			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
		Current-Year Definite Contract Authority	D/C	Е			U	EC/EG/EM/EP/ER/ES/ET/TR	N	3
		Substitution of Contract Authority	D/C	Е	S		U	ER	N	3
		Decreases to Indefinite Contract Authority	D/C	Е			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
		Indefinite Contract Authority Withdrawn Indefinite Contract Authority Withdrawn	D/C C	E E			U/E U	EC/EG/EM/EP/ER/ES/ET/TR EC/EG/EM/EP/ER/ES/ET/TR	N N	3
		Adjustment for Definite Contract Authority - Prior-Year	C	E			U	EC/EG/EM/EP/ER/ES/E1/1R ET	N N	+
		Contract Authority Liquidated	D/C	E	P/S		U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
		Contract Authority To Be Liquidated by Trust Funds	C	В	2.0		U	ET	N	1
		Contract Authority To Be Liquidated by Trust Funds	D/C	Е			U	ET	N	3
		Transfers of Contract Authority - Allocation	D/C	В		F	U	ET	N	
		Transfers of Contract Authority - Allocation	D/C	Е		F	U	ET	N	3
		Appropriation to Liquidate Contract Authority	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
		Contract Authority Carried Forward Substitution of Porrowing Authority	D/C	В	D/C		U	EG/EP/ER/ES/ET	N N	2
		Substitution of Borrowing Authority Current-Year Indefinite Borrowing Authority	D/C D/C	E E	P/S		U/E	EG/EP EC/EG/EM/EP/ER/ES/ET/TR	N N	3
		Current-Year Indefinite Borrowing Authority Current-Year Indefinite Borrowing Authority	D/C	E			U	EP/ER	D/G	3
		Current-Year Definite Borrowing Authority	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N N	3
		Current-Year Definite Borrowing Authority	D/C	E			U	EP/ER	D/G	3
		Current-Year Decreases to Indefinite Borrowing Authority	D/C	Е			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	414300	Current-Year Decreases to Indefinite Borrowing Authority	D/C	Е			U	EP/ER	D/G	3

Line No.	USSGL Acct.	USSGL Account Title	Debit/ Credit	Begin/ End	Auth Type	Fed/ Nonfed	TAS Status	Fund Type	Financing Account Code	Addl. Info.
1071	414400	Borrowing Authority Withdrawn	D/C	Е			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071		Borrowing Authority Withdrawn	С	E			U	EC/EG/EM/EP/ER/ES/ET/TR	N	
1071	414400	Borrowing Authority Withdrawn	D/C	Е			U	EP/ER	D/G	3
1071	_	Borrowing Authority Withdrawn	C	Е			U	EP/ER	D/G	
1071		Actual Repayments of Debt, Current-Year Authority	D/C	Е	P/S		U	EC/EG/EM/ES/ET/TR	N	3
1071	414600	Actual Repayments of Debt, Current-Year Authority	D/C	Е	B		U	EP/ET	N D/G	3
1071	414600	Actual Repayments of Debt, Current-Year Authority	D/C	Е	P/S		U/E	EP/ER	D/G	3
1071		Actual Repayments of Debt, Current-Year Authority	D/C D/C	E E	В		U U/E	EP/ER EC/EG/EM/EP/ER/ES/ET/TR	D N	3
	414700	Actual Repayments of Debt, Prior-Year Balances Actual Repayments of Debt, Prior-Year Balances	C C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	N	- 3
1071		Actual Repayments of Debt, Prior-Year Balances	D/C	E			U	EP/ER	D/G	3
	414700	Actual Repayments of Debt, Prior-Year Balances	C	E			U	EP/ER	D/G	
1071	414900	Borrowing Authority Carried Forward	D/C	В			U	EG/EP/ER/ET	N	
1071		Borrowing Authority Carried Forward	D/C	В			U	EP/ER	D/G	
1071	415000	Reappropriations - Transfers-In	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	415100	Actual Capital Transfers to the General Fund of the U.S.	D/C	Е	S		U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
		Government, Current-Year Authority								
1071	415100	Actual Capital Transfers to the General Fund of the U.S.	D/C	Е	P		U	ES	N	3
1071	415100	Government, Current-Year Authority Actual Capital Transfers to the General Fund of the U.S.	D/C	Е	S		U	EP/ER	D/C	- 2
1071	415100	Government, Current-Year Authority	D/C	E	5		U	EP/ER	D/G	3
1071	415200	Actual Capital Transfers to the General Fund of the U.S.	D/C	Е			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
10/1	413200	Government, Prior-Year Balances	D/C	L			OIL	EC/EG/EW/EI/ER/ES/EI/TR	11	
1071	415200	Actual Capital Transfers to the General Fund of the U.S.	С	Е			U	EC/EG/EM/EP/ER/ES/ET/TR	N	-
		Government, Prior-Year Balances								
1071	415200	Actual Capital Transfers to the General Fund of the U.S.	D/C	Е			U	EP/ER	D/G	3
		Government, Prior-Year Balances								
1071	415200	Actual Capital Transfers to the General Fund of the U.S.	C	Е			U	EP/ER	D/G	
		Government, Prior-Year Balances								
1071	415300	Transfers of Contract Authority - Non-Allocation	D/C	Е		F	U	ET	N	
1071	415400	Appropriation to Liquidate Contract Authority - Non-Allocation -	D/C	E			U	ET	N	3
1071	415500	Transferred	D/C	Е			U	ET	N	- 2
1071	415500	Appropriation to Liquidate Contract Authority - Allocation - Transferred	D/C	E			U	EI	N	3
1071	415700	Authority Made Available From Appropriations (special or trust),	D/C	Е	P		U	EG/ET	N	3
10,1	.15700	Borrowing Authority and Contract Authority Previously Precluded	D/C		-			26/21		
		From Obligation								
1071	415730	Authority Made Available From Appropriations Previously Precluded	D/C	Е			U	ES	N	3
		From Obligation								
1071	415800	Authority Made Available From Offsetting Collection Balances	D/C	E			U	EP/ER/ET	N	3
		Previously Precluded From Obligation								
1071	415800	Authority Made Available From Offsetting Collection Balances	D/C	E			U/E	EG	N	3
1071	41.5001	Previously Precluded From Obligation	D/C	г	D/D		***	FT	N	- 2
1071	415901	Repayment of Repayable Advances - Prior-Year Balances	D/C C	E E	B/P B/P		U	ET ES/ET	N	3
1071	415901 416512	Repayment of Repayable Advances - Prior-Year Balances Allocations of Authority - Anticipated From Invested Balances - Prior	D/C	E	B/P P		U	ES/E1 ET	N N	2
10/1	410312	Year	D/C	E	Г		U	EI	IN	2
1071	416600	Allocations of Realized Authority - To Be Transferred From Invested	D/C	В	P/S	F	U	EG/EP/ES/ET	N	+
10,1	.10000	Balances	D/C		1,0	-		26/21/25/21		
1071	416600	Allocations of Realized Authority - To Be Transferred From Invested	D/C	Е	P/S	F	U	EG/EP/ES/ET	N	3
		Balances								
1071	416612	Allocations of Realized Authority - To Be Transferred From Invested	D/C	Е	P	F	U	ET	N	4
		Balances - Prior Year								
1071	416700	Allocations of Realized Authority - Transferred From Invested	D/C	Е	P/S	F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
		Balances								
1071	416712	Allocations of Realized Authority - Transferred From Invested	D/C	Е	P	F	U	ET	N	
1071	41.0000	Balances - Prior Year	D/C	г		г	TIE		N	
1071	416800	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	D/C	Е		F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	417000	Transferred From invested Balances - Temporary Reduction Transfers - Current-Year Authority	D/C	Е	P/S	F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071		Transfers - Current-Year Authority Transfers - Current-Year Authority	D/C	E	S	F	U	EP/ER	D/G	3
	417100	Non-Allocation Transfers of Invested Balances - Receivable	D	В	P/S	F	U/E	EG/ES/ET	N N	+
1071		Non-Allocation Transfers of Invested Balances - Receivable	D/C	E	P/S	F	U/E	EG/ES/ET	N	3
	417200	Non-Allocation Transfers of Invested Balances - Payable	C	В	P/S	F	U	EP/ES/ET	N	
1071		Non-Allocation Transfers of Invested Balances - Payable	D/C	Е	P/S	F	U	EP/ES/ET	N	3
1071	417300	Non-Allocation Transfers of Invested Balances - Transferred	D/C	Е	P/S	F	U/E	EG/EP/ES/ET	N	3
1071	417500	Allocation Transfers of Current-Year Authority for Non-Invested	D/C	Е	P/S	F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
		Accounts				ļ				\perp
1071		Allocation Transfers of Prior-Year Balances	D/C	Е	P/S	F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	+
1071	418000	Anticipated Transfers - Prior-Year Balances	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	N	2

Line No.	USSGL Acct.	USSGL Account Title	Debit/ Credit		Auth Type	Fed/ Nonfed	TAS Status	Fund Type	Financing Account Code	Addl. Info.
1071	418000	Anticipated Transfers - Prior-Year Balances	D/C	Е		Ì	U	EP/ER	D/G	2
1071	419000	Transfers - Prior-Year Balances	D/C	E	P/S	F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	419000	Transfers - Prior-Year Balances	D/C	Е	P/S	F	U	EC/EG/EM/EP/ER/ES/ET/TR	N	
1071	419000	Transfers - Prior-Year Balances	D/C	Е	S	F	U	EP	D/G	
1071	419000	Transfers - Prior-Year Balances	D/C	Е	S	F	U	EP	D	3
1071	419100	Balance Transfers - Extension of Availability Other Than	D/C	E	P/S	F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
		Reappropriations								
1071	419200	Balance Transfers - Unexpired to Expired	D/C	Е	P/S	_	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
1071	419300	Balance Transfers - Unobligated Balances - Legislative Change of	D/C	Е	P/S	F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	419600	Purpose Polono Transfers In Evaluad to Evaluad	D	Е	P/S		Е	EC/EC/EM/ED/ED/ES/ET/TD	N	+
1071	419700	Balance Transfers-In - Expired to Expired Balance Transfers-Out - Expired to Expired	C	E	P/S		E	EC/EG/EM/EP/ER/ES/ET/TR EC/EG/EM/EP/ER/ES/ET/TR	N N	1
1071	419900	Transfer of Expired Expenditure Transfers - Receivable	D/C	E	F/3	F	U/E	EC/EG/EM/EF/ER/ES/E1/TR ET	N	+
1071	420100	Total Actual Resources - Collected	D/C	В			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
1071	420100	Total Actual Resources - Collected	D/C	В			U	EP/ER	D/G	+
1071		Liquidation of Deficiency - Offsetting Collections	D/C	E		E/F/N	U/E	EC/EG/EM/EP/ER/TR	N	3
1071	421512	Anticipated Offsetting Collections - Expenditure Transfer from Trust	D	Е	S		U	EG	N	
		Funds - Adjustments for Trust Fund Share - Prior Year								
1071	422100	Unfilled Customer Orders Without Advance	D/C	В		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
1071	422100	Unfilled Customer Orders Without Advance	D/C	Е		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	422100	Unfilled Customer Orders Without Advance	D/C	Е		F	U	EP	G	3
1071	422100	Unfilled Customer Orders Without Advance	D/C	В		F	U	EP/ER	D/G	
1071	422200	Unfilled Customer Orders With Advance	D/C	В		E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
1071	422200	Unfilled Customer Orders With Advance	D/C	E		E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	422300	Uncollected Subsidy from Program Account	D	В		F	U	EP/ER	D/G	
1071	422300	Uncollected Subsidy from Program Account	D/C	Е		F	U	EP/ER	D/G	3
1071	422500	Expenditure Transfers From Trust Funds - Receivable	D/C	В			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
1071		Expenditure Transfers From Trust Funds - Receivable	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	422512	Offsetting Collections - Expenditure Transfer from Trust Funds -	D	В	S		U	EG	N	4
1051	100510	Receivable - Adjustments for Trust Fund Share - Prior Year	-	-	-		**	T.C.	27	-
1071	422512	Offsetting Collections - Expenditure Transfer from Trust Funds -	D	Е	S		U	EG	N	4
1071	422100	Receivable - Adjustments for Trust Fund Share - Prior Year	D/C	Е	C	Е	U	EC	N	-
1071	423100 425100	Unfilled Customer Orders With Advance - Transferred Reimbursements Earned - Receivable	D/C D/C	E B	S	F E/F	U/E	EG EC/EG/EM/EP/ER/ES/ET/TR	N N	-
1071	425100	Reimbursements Earned - Receivable	D/C	E		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	425100	Reimbursements Earned - Receivable	D/C	В		F	U	EP	G	+ -
1071	425100	Reimbursements Earned - Receivable	D/C	E		F	U	EP	G	3
1071		Reimbursements Earned - Collected From Federal/Non-Federal	D/C	E		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
		Exception Sources		_						
1071	425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	D/C	Е		E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	425400	Reimbursements Earned - Collected From Non-Federal Sources	D/C	Е		N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	425500	Expenditure Transfers from Trust Funds - Collected	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	425512	Offsetting Collections - Expenditure Transfer from Trust Funds -	D	Е	S		U	EG	N	
		Collected - Adjustments for Trust Fund Share - Prior Year								
1071		Actual Collections of Governmental-Type Fees	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071		Actual Collections of Business-Type Fees	D/C	Е			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071		Actual Collections of Business-Type Fees	D/C	E			U	EP/ER	D/G	3
1071	_	Actual Collections of Loan Principal	D/C	Е			U/E	EC/EG/EM/EP/ER/TR	N	3
1071	426200	Actual Collections of Loan Principal	D/C	Е			U	EP/ER	D/G	3
1071	426300	Actual Collections of Loan Interest	D/C	E		1	U/E	EC/EG/EM/EP/ER/TR	N D/C	3
1071	426300	Actual Collections of Loan Interest Actual Collections of Rent	D/C	E			U/E	EP/ER	D/G	3
1071	426400 426400	Actual Collections of Rent Actual Collections of Rent	D/C D/C	E E			U/E U	EC/EG/EM/EP/ER/TR	N D/G	3
1071		Actual Collections of Rent Actual Collections From Sale of Foreclosed Property	D/C D/C	E			U/E	EP/ER EC/EG/EM/EP/ER/TR	D/G N	3
1071	426500	Actual Collections From Sale of Foreclosed Property Actual Collections From Sale of Foreclosed Property	D/C	E			U	EC/EG/EM/EP/ER/TR EP/ER	D/G	3
1071	426600	Other Actual Business-Type Collections From Non-Federal Sources	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N N	3
1071		Other Actual Business-Type Collections From Non-Federal Sources	D/C	E			U	EP/ER	D/G	3
1071		Other Actual Governmental-Type Collections From Non-Federal	D/C	E			U/E	EC/EG/EM/EP/ER/TR	N N	3
		Sources	_							
1071	426700	Other Actual Governmental-Type Collections From Non-Federal Sources	D/C	Е			U	EP/ER	D/G	3
1071	426800	Interest Collected From Foreign Securities and Special Drawing Rights (SDR)	D/C	Е			U	EP	N	3
1071	427100	Actual Program Fund Subsidy Collected	D/C	Е			U/E	EC/EG/EM/EP/ER/TR	N	3
1071		Actual Program Fund Subsidy Collected	D/C	E			U	EP/ER	D/G	3
1071		Interest Collected From Treasury	D/C	E			U	EG/EP/ER/TR	N	3
1071		Interest Collected From Treasury	D/C	Е			U	EP/ER	D/G	3
1071		Actual Collections From Liquidating Fund	D/C	Е			U/E	EC/EG/EM/EP/ER/TR	N	3
1071		Actual Collections From Liquidating Fund	D/C	Е			U	EP/ER	D/G	3
1071	427600	Actual Collections From Financing Fund	D/C	Е			U/E	EC/EG/EM/EP/ER/TR	N	3

Line No.	USSGL Acct.	USSGL Account Title	Debit/ Credit	Begin/ End	Auth Type	Fed/ Nonfed	TAS Status	Fund Type	Financing Account Code	Addl. Info.
1071	427600	Actual Collections From Financing Fund	D/C	Е			U	EP/ER	D/G	3
1071	427700	Other Actual Collections - Federal/Non-Federal Exception Sources	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	427700	Other Actual Collections - Federal/Non-Federal Exception Sources	D/C	Е			U	EP/ER	D/G	3
1071	428300	Interest Receivable From Treasury	D/C	Е			U/E	EC/EG/EM/EP/ER/TR	N	3
1071	428300	Interest Receivable From Treasury	D/C	В			U/E	EC/EG/EM/EP/ER/TR	N D/G	_
1071	428300 428300	Interest Receivable From Treasury Interest Receivable From Treasury	D/C D/C	E B			U	EP/ER EP/ER	D/G D/G	3
1071	428500	Receivable From the Liquidating Fund	D/C	В			U/E	EC/EG/EM/EP/ER/TR	N	-
1071	428500	Receivable From the Liquidating Fund	D/C	E			U/E	EC/EG/EM/EP/ER/TR	N	3
1071	428500	Receivable From the Liquidating Fund	D	В			U	EP/ER	D/G	
1071	428500	Receivable From the Liquidating Fund	D/C	Е			U	EP/ER	D/G	3
1071	428600	Receivable From the Financing Fund	D	В			U/E	EC/EG/EM/EP/ER/TR	N	
1071	428600	Receivable From the Financing Fund	D/C	E			U/E	EC/EG/EM/EP/ER/TR	N	3
1071	428600	Receivable From the Financing Fund	D	В			U	EP/ER	D/G	
1071	428600	Receivable From the Financing Fund	D/C	Е			U	EP/ER	D/G	3
1071	428700 428700	Other Federal Receivables	D/C	B E			U/E U/E	EC/EG/EM/EP/ER/ES/ET/TR	N N	3
1071	428700	Other Federal Receivables Other Federal Receivables	D/C	В			U	EC/EG/EM/EP/ER/ES/ET/TR EP/ER	D/G	3
1071	428700	Other Federal Receivables	D/C	Е			U	EP/ER	D/G D/G	3
1071	429000	Amortization of Investments in U.S. Treasury Zero Coupon Bonds	D/C	E			U/E	EC/EG/EM/EP/ER/TR	N	3
1071	429500	Adjustments to the Exchange Stabilization Fund (ESF)	D/C	E			U	EP	N	
1071	431000	Anticipated Recoveries of Prior-Year Obligations	D/C	Е			U	EC/EG/EM/EP/ER/ES/ET/TR	N	2
1071	431000	Anticipated Recoveries of Prior-Year Obligations	D/C	Е			U	EP/ER	D/G	2
1071	432000	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	D/C	Е			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
1071	435000	Canceled Authority	D/C	Е			Е	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	435000	Canceled Authority	C	Е			U	EG/EM/ER/ES/ET/TR	N	
1071	435000	Canceled Authority	C	Е			Е	EC/EG/EM/EP/ER/ES/ET/TR	N	
1071	435100	Partial or Early Cancellation of Authority	D/C	Е			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
1071	435400	Appropriation Withdrawn	D/C	E	P		U/E	EC/EG/EM/EP/ER/ES/TR	N	3
1071	435500	Cancellation of Appropriation From Unavailable Receipts	D/C	Е			U/E	ES/ET	N	3
1071	435500	Cancellation of Appropriation From Unavailable Receipts	C	Е			U/E	ES/ET	N	- 2
1071	435600 435600	Cancellation of Appropriation From Invested Balances Cancellation of Appropriation From Invested Balances	D/C C	E E			U/E U/E	ES/ET ES/ET	N N	3
1071	435700	Cancellation of Appropriated Amounts Receivable From Invested	D/C	E			U/E	ES/ET ES/ET	N	3
1071	433700	Trust or Special Funds	D/C	L			OIL	LS/L1	11	
1071	435700	Cancellation of Appropriated Amounts Receivable From Invested	С	Е			U/E	ES/ET	N	
1071	436000	Trust or Special Funds Appropriation Purpose Fulfilled - Balance Not Available	С	Е			U	EC/EG/EM/EP/ER/ES/ET/TR	N	
1071		Appropriation Purpose Fulfilled - To be Returned to Treasury	D	E			U	EC/EG/EM/EP/ER/ES/ET/TR	N	
1071	437000	Offset to Appropriation Realized for Redemption of Treasury	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
		Securities								
1071	438200	Temporary Reduction - New Budget Authority	D/C	Е	S		U/E	EG/EP/ER/ES/ET/TR	N	3
1071	438200	Temporary Reduction - New Budget Authority	D/C	Е	C/D		U/E	ES/ET	N	3
1071	438200 438200	Temporary Reduction - New Budget Authority Temporary Reduction - New Budget Authority	D/C D/C	E E	P B		U/E U/E	EP/ER/ES/ET/TR EP/ER/ES/ET	N N	3
		Temporary Reduction - Prior-Year Balances	D/C	E	P		U/E	EP/ER/ES/ET	N	3
1071	438300	Temporary Reduction - Prior-Year Balances	D/C	E	S		U/E	EG/EP/ER/TR	N	3
1071	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	В	S		U/E	EG/EP/ER/ET/TR	N	
1071	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	В	В		U	EP/ER/ES/ET	N	
1071	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	В	P		U/E	EP/ER/ES/ET	N	
1071	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	В	C		U	ES/ET	N	
1071	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	В	D		U/E	ES/ET	N	
1071	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	В	P		E	EG	N	\perp
1071	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	В	S		U	ES EC/EP/EP/ET/TP	N	2
1071	438400 438400	Temporary Reduction/Cancellation Returned by Appropriation Temporary Reduction/Cancellation Returned by Appropriation	D/C D/C	E E	S C/D		U/E U	EG/EP/ER/ET/TR ES/ET	N N	3
1071	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	E	P		U/E	EP/ER/ES/ET	N	3
1071	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	E	В		U	EP/ER/ES/ET	N	3
1071	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	E	P		E	EG	N	3
1071	438500	Temporary Sequester Returned for Cancellation	D	Е	P/S		Е	EG	N	
1071	438700	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	D/C	Е			U/E	ES/ET	N	3
1071	438800	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	D/C	Е			U/E	ES/ET	N	3
1071	439000	Reappropriations - Transfers-Out	D/C	Е			Е	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	439100	Adjustments to Indefinite Appropriations	D/C	E			U/E	EG/EP/ER	N	3
1071	439200	Permanent Reduction - New Budget Authority	D/C	E	B/D/P/R/S		U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	439200	Permanent Reduction - New Budget Authority	D/C	Е	С		U/E	EG/EP/ER/ET	N	3
1071	439200	Permanent Reduction - New Budget Authority	D/C	Е	C		U	ES	N	3

Line No.	USSGL Acct.	USSGL Account Title	Debit/ Credit	_	Auth Type	Fed/ Nonfed	TAS Status	Fund Type	Financing Account Code	Addl. Info.
1071	439300	Permanent Reduction - Prior-Year Balances	D/C	Е	B/D/P/R/S	3	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	439300	Permanent Reduction - Prior-Year Balances	D/C	Е	С		U/E	EG/EP/ER/ET	N	3
1071	439400	Receipts Unavailable for Obligation Upon Collection	D/C	В			U	ES/ET	N	
1071	439400	Receipts Unavailable for Obligation Upon Collection	D/C	E			U	ES/ET	N	3
1071	439412	Unobligated Balances Made Available from Previously Unavailable	D	Е	P		U	ET	N	
1071	120122	Receipts - Adjustments for Trust Fund Share - Prior Year	D	г	D		* * *	FT	N.	-
1071	439432	Anticipated Unobligated Balances Made Available from Previously	D	Е	P		U	ET	N	
		Unavailable Receipts - Adjustments for Trust Fund Share - Prior Year		l						
1071	439600	Special and Trust Fund Refunds and Recoveries Temporarily	D/C	Е			U	ES/ET	N	3
		Unavailable - Receipts Unavailable for Obligation Upon Collection		 			_]		
1071	439600	Special and Trust Fund Refunds and Recoveries Temporarily	С	Е			U	ES/ET	N	
		Unavailable - Receipts Unavailable for Obligation Upon Collection		L						
1071	439700	Appropriations (special or trust), Borrowing Authority and Contract	D/C	Е	C/P		U/E	ES/ET	N	3
		Authority Temporarily Precluded From Obligation - Current-Year		l						
		Balances								
1071	439700	Appropriations (special or trust), Borrowing Authority and Contract	D/C	В	C/P		U	ES/ET	N	
		Authority Temporarily Precluded From Obligation - Current-Year		l						
1071	420700	Balances	D/C	D	D		TT	EC	NT.	+
10/1	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year	D/C	В	P		U	EG	N	
		Balances		l						
1071	439700	Appropriations (special or trust), Borrowing Authority and Contract	D/C	В	В		U	EP	N	+
10/1	437700	Authority Temporarily Precluded From Obligation - Current-Year	D/C		Б			Li	11	
		Balances		l						
1071	439701	Appropriations Temporarily Precluded From Obligation - Prior-Year	D/C	Е	P		U	ET	N	3
1071	439701	Appropriations Temporarily Precluded From Obligation - Prior-Year	С	Е	P		U	ES/ET	N	
1071	439730	Appropriations Temporarily Precluded From Obligation	D/C	Е			U	ES	N	3
1071	439730	Appropriations Temporarily Precluded From Obligation	C	В			U	ES	N	
1071	439800	Offsetting Collections Temporarily Precluded From Obligation	D/C	Е	S		U	EG/EP/ER	N	3
1071	439800	Offsetting Collections Temporarily Precluded From Obligation	D/C	Е	S		E	EG	N	3
1071	439800	Offsetting Collections Temporarily Precluded From Obligation	C	В	S		U	EG/EP/ER	N	
1071	439800	Offsetting Collections Temporarily Precluded From Obligation	С	В	S		E	EG	N	<u> </u>
1071	439900	Special and Trust Fund Refunds and Recoveries Temporarily	D/C	Е			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
		Unavailable - Receipts and Appropriations Temporarily Precluded		l						
1071	420000	From Obligation	С	Е			U	EC/ET	N	+
10/1	439900	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded	C	Е			U	ES/ET	N	
		From Obligation		l						
1071	480100	Undelivered Orders - Obligations, Unpaid	D/C	В			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	+
1071		Undelivered Orders - Obligations, Unpaid	D/C	Е	+		U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	480100	Undelivered Orders - Obligations, Unpaid	D/C	В			U	EP/ER	D/G	
1071	480100	Undelivered Orders - Obligations, Unpaid	D/C	Е			U	EP/ER	D/G	3
1071	480200	Undelivered Orders - Obligations, Prepaid/Advanced	D/C	Е			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	480200	Undelivered Orders - Obligations, Prepaid/Advanced	D/C	В			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
1071		Undelivered Orders - Obligations, Prepaid/Advanced	D/C	Е			U	EP/ER	D/G	3
1071		Undelivered Orders - Obligations, Prepaid/Advanced	D/C	В			U	EP/ER	D/G	<u> </u>
1071	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders -	D/C	Е			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
1071	487100	Obligations, Recoveries	D/C	-	<u> </u>		U	ED/ED	D/C	-
10/1	48/100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	D/C	Е			U	EP/ER	D/G	
1071	487200	Downward Adjustments of Prior-Year Prepaid/Advanced	D/C	Е		F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	+
10/1	407200	Undelivered Orders - Obligations, Refunds Collected	D/C	l		1/11	O/L	EC/EG/EW/EI/ER/ER/ER/I/TR	11	
1071	487200	Downward Adjustments of Prior-Year Prepaid/Advanced	D/C	Е	<u> </u>	F/N	U	EP/ER	D/G	†
		Undelivered Orders - Obligations, Refunds Collected		 			_			
1071	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations,	D/C	Е			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
	<u>L</u>	Unpaid		<u></u>	<u> </u>		L			
1071	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations,	D/C	Е			U	EP/ER	D/G	3
		Unpaid		<u> </u>			<u> </u>			1
1071	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations,	D/C	Е			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
105	4000	Prepaid/Advanced	F- 1-	_	<u> </u>	<u> </u>		VII. (1970)		-
1071	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations,	D/C	Е			U	EP/ER	D/G	3
1071	490100	Prepaid/Advanced Delivered Orders - Obligations, Unpaid	D/C	В	 	 	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	+
		Delivered Orders - Obligations, Unpaid Delivered Orders - Obligations, Unpaid	D/C D/C	E	+	 	U/E U/E	EC/EG/EM/EP/ER/ES/ET/TR EC/EG/EM/EP/ER/ES/ET/TR	N N	3
1071		Delivered Orders - Obligations, Unpaid Delivered Orders - Obligations, Unpaid	D/C	В	+	+	U	EP/ER	D/G	+ 3
		Delivered Orders - Obligations, Unpaid	D/C	E	<u> </u>	<u> </u>	U	EP/ER	D/G D/G	3
1071	490200	Delivered Orders - Obligations, Paid	D/C	E		†	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N N	3
	490200	Delivered Orders - Obligations, Paid	D/C	E			U	EP/ER	D/G	3
1071			1		1	1	U			1
1071	490800	Authority Outlayed Not Yet Disbursed	D/C	В			U	EG/ER	N	

Line No.	USSGL Acct.	USSGL Account Title	Debit/ Credit	_	Auth Type	Fed/ Nonfed	TAS Status	Fund Type	Financing Account Code	Addl. Info.
1071	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders -	D/C	Е			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
1071	497100	Obligations, Recoveries Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	D/C	Е			U	EP/ER	D/G	
1071	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	D/C	Е		E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
1071	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	D/C	Е		E/F/N	U	EP/ER	D/G	
1071	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	D/C	Е			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	D/C	Е			U	EP/ER	D/G	3
1071	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	D/C	Е			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	3
1071	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	D/C	Е			U	EP/ER	D/G	3
1290	Approp	riations (discretionary and mandatory)								
1290		Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority	С	Е	P		U	EC/EG/EM/EP/ER/ES/ET/TR	N	2
1290	404700	Anticipated Transfers to the General Fund of the U.S. Government -	С	Е	P		U	EP/ER	D/G	2
1290	405000	Current-Year Authority Anticipated Reductions to Appropriations by Offsetting Collections or Receipts	С	Е			U	EG/ES/ET	N	2
1290		Debt Liquidation Appropriations	D	Е	D/P		U	EG/EP/ER	N	
1290		Liquidation of Deficiency - Appropriations	D	Е	D./D		U	EG/EP/ER	N	
	411400	Appropriated Receipts Derived From Unavailable Trust or Special Fund Receipts	D/C	E	D/P		U	ES/ET	N N	
		Appropriated Receipts Derived From Available Trust or Special Fund Receipts			D/P D/P		U	ES/ET	N N	
		Loan Subsidy Appropriation Debt Forgiveness Appropriation	D D	E E	D/P P		U	EG EC/EG/EM/EP/ER/ES/ET/TR	N N	
		Loan Administrative Expense Appropriation	D	E	D/P		U	EG	N	
		Reestimated Loan Subsidy Appropriation	D	Е			U	EG	N	
		Other Appropriations Realized	D/C	E	P		E	EG	N	
		Other Appropriations Realized	D/C	Е	D/E/F/P		U	EC/EG/EM/EP/ER/ES/ET	N	
		Indefinite Appropriation - Upward Adjustments	D/C	Е	P		E	EG	N	
	411910 412000	Indefinite Appropriation - Upward Adjustments Anticipated Indefinite Appropriations	D/C	E E	P		U	EC/EG/EM/EP/ER EC/EG/EM/EP/ER/ES/ET/TR	N N	2
1290		Anticipated Indefinite Appropriations Anticipated Indefinite Appropriations	D/C	E			U	EP/ER	D/G	2
	412100	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	D	E	P		U	ES/ET	N	2
1290	412200	Authority Adjusted for Interest on the Bureau of the Fiscal Service Securities	D	Е			U	EG	N	1
1290	412200	Authority Adjusted for Interest on the Bureau of the Fiscal Service Securities	D	В			U	EG	N	1
1290	412300	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	D	Е	P		U/E	EG/ES/ET	N	
	412400	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	С	Е			U	ES/ET	N	
	412400	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	С	Е			U/E	EG	N	
	412500	Loan Modification Adjustment Transfer Appropriation	D	E			U	EG/EP/ER	N	
		Loan Modification Adjustment Transfer Appropriation	D D	Е	D	Б	U	EP/ER	D/G	
	412600 412600	Amounts Appropriated From Specific Invested TAFS - Receivable	D/C D/C	Е	P P	F F	U/E U/E	EG/ES/ET EG/ES/ET	N N	1
	412700	Amounts Appropriated From Specific Invested TAFS - Receivable Amounts Appropriated From Specific Invested TAFS - Payable	C C	B E	r	F	U/E	EG/ES/ET EG/ET	N N	1
	412700	Amounts Appropriated From Specific Invested TAFS - Payable	C	В		F	U/E	EG/ET	N	1
	412700	Amounts Appropriated From Specific Invested TAFS - Payable	C	E		F	U	ES	N	1
	412700	Amounts Appropriated From Specific Invested TAFS - Payable	C	В		F	U	ES	N	1
1290 1290	412800 412900	Amounts Appropriated From Specific Invested TAFS - Transfers-In Amounts Appropriated From Specific Invested TAFS - Transfers-Out	D/C D/C	E E	P P	F F	U/E U/E	EG/ES/ET EG/ES/ET	N N	
1290	413000	Appropriation to Liquidate Contract Authority Withdrawn	С	Е			U	EC/EG/EM/EP/ER/ES/ET/TR	N	
	413500	Contract Authority Liquidated	C	E	P		U	EC/EG/EM/EP/ER/ES/ET/TR	N	
	413600	Contract Authority To Be Liquidated by Trust Funds	C	E	-		U	ET	N	1
1290	413600	Contract Authority To Be Liquidated by Trust Funds	С	В			U	ET	N	1
	413800	Appropriation to Liquidate Contract Authority	D	Е	-		U	EG/EP/ER/ES/ET	N	
	414000	Substitution of Borrowing Authority	C	Е	P		U	EG/EP	N	
		Actual Repayments of Debt, Current-Year Authority	C	E	P		U	EC/EG/EM/EP/ER/ES/ET/TR	N D/C	
1290	414600	Actual Repayments of Debt, Current-Year Authority	С	Е	P		U	EP/ER	D/G	L

Line No.	USSGL Acct.	USSGL Account Title	Debit/ Credit		Auth Type	Fed/ Nonfed	TAS Status	Fund Type	Financing Account Code	Addl. Info.
1290	415000	Reappropriations - Transfers-In	D	Е			U	EC/EG/EM/EP/ER/ES/ET/TR	N	
1290		Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority	С	E	P		U	EG/ES/ET	N	
1290	415100	Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority	С	Е	P		Е	ET	N	
1290	415400	Appropriation to Liquidate Contract Authority - Non-Allocation - Transferred	D/C	Е			U	ET	N	
1290	415500	Appropriation to Liquidate Contract Authority - Allocation - Transferred	D/C	Е			U	ET	N	
1290	415700	Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation	D	Е	P		U	EG/ES/ET	N	
1290	415700	Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation	D	Е	P		Е	ET	N	
1290	415730	Authority Made Available From Appropriations Previously Precluded From Obligation	D	Е			U	ES	N	
1290	415900	Repayment of Repayable Advances - Current-Year Authority	С	Е	P		U	ES/ET	N	
1290		Anticipated Transfers - Current-Year Authority	D/C	Е	P/X		U	EC/EG/EM/EP/ER/ES/ET/TR	N	2
1290		Anticipated Transfers - Current-Year Authority	D/C	Е	P		U	EP/ER	D/G	2
1290		Allocations of Authority - Anticipated From Invested Balances	D/C	Е			U	EC/EG/EM/EP/ER/ES/ET/TR	N	2
1290	416500	Allocations of Authority - Anticipated From Invested Balances	D/C	Е			U	EP/ER	D/G	2
1290		Allocations of Realized Authority - To Be Transferred From Invested Balances	D/C	Е	P	F	U	EG/EP/ES/ET	N	1
1290		Allocations of Realized Authority - To Be Transferred From Invested Balances	D/C	В	P	F	U	EG/EP/ES/ET	N	1
1290	416700	Allocations of Realized Authority - Transferred From Invested Balances	D/C	Е	P	F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
1290		Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	D/C	Е		F	U	EC/EG/EM/EP/ER/ES/ET/TR	N	
1290	417000	Transfers - Current-Year Authority	D/C	Е	P	F	U	EC/EG/EM/EP/ER/ES/ET/TR	N	
1290		Transfers - Current-Year Authority	D/C	Е	D	F	U	EC/EG/EM/EP/ER/ES/ET	N	
1290		Non-Allocation Transfers of Invested Balances - Receivable	D	E	P	F	U/E	ES/ET	N	1
1290		Non-Allocation Transfers of Invested Balances - Receivable	D	В	P	F	U/E	ES/ET	N	1
1290		Non-Allocation Transfers of Invested Balances - Payable	C	E	P	F	U	ES/ET	N	1
1290		Non-Allocation Transfers of Invested Balances - Payable	C	В	P	F	U	ES/ET	N	1
1290		Non-Allocation Transfers of Invested Balances - Transferred	D/C	Е	P	F	U/E	ES/ET	N	
1290 1290	417400 417500	Transfers - Current-Year Borrowing Authority Converted to Cash Allocation Transfers of Current-Year Authority for Non-Invested Accounts	D/C	E E	X P	F	U	EG EC/EG/EM/EP/ER/ES/ET/TR	N N	
1290	418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	D/C	Е	P/R		U	EC/EG/EM/EP/ER/ES/ET/TR	N	2
1290	418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	D/C	Е	P/R		U	EP/ER	D/G	2
1290		Balance Transfers - Unobligated Balances - Legislative Change of Purpose	D/C	Е	P	F	U	EC/EG/EM/EP/ER/ES/ET/TR	N	
		Appropriations Reduced by Offsetting Collections or Receipts - Collected	С	Е			U	EG/ES/ET	N	4
	437000	Offset to Appropriation Realized for Redemption of Treasury Securities	С	Е			U	EC/EG/EM/EP/ER/ES/ET/TR	N	
1290		Temporary Reduction - New Budget Authority	C	Е	D		U	ES/ET	N	\perp
1290		Temporary Reduction - New Budget Authority	C	Е	P		U	EP/ER/ES/ET	N	+
1290		Temporary Reduction - Prior-Year Balances	C	Е	P		U	EP/ER/ES/ET	N	
1290		Temporary Reduction/Cancellation Returned by Appropriation	D/C	E	P		U/E	EP/ER/ES/ET	N	1
1290		Temporary Reduction/Cancellation Returned by Appropriation	D/C	В	P		U/E	EP/ER/ES/ET	N	1
1290		Temporary Reduction/Cancellation Returned by Appropriation	D/C D/C	E B	D D		U	ES/ET ES/ET	N N	1
1290 1290		Temporary Reduction/Cancellation Returned by Appropriation Temporary Reduction/Cancellation Returned by Appropriation	D/C D/C	E	P		E	ES/E1 EG	N N	1
1290		Temporary Reduction/Cancellation Returned by Appropriation Temporary Reduction/Cancellation Returned by Appropriation	D/C D/C	В	P		E	EG	N N	1
1290		Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	C	Е	1		U	ES/ET	N	
1290	438800	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	С	Е			U	ES/ET	N	
1290	439000	Reappropriations - Transfers-Out	С	Е			Е	EC/EG/EM/EP/ER/ES/ET/TR	N	
1290		Adjustments to Indefinite Appropriations	D/C	Е			Е	EG	N	
1290	439100	Adjustments to Indefinite Appropriations	D/C	Е			U	EG/EM/EP/ER	N	
1290		Permanent Reduction - New Budget Authority	С	Е	D/P/R		U	EC/EG/EM/EP/ER/ES/ET/TR	N	
1290		Permanent Reduction - Prior-Year Balances	C		B/D/P/R/S	l T	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	\perp
1290		1 5 1	D/C	Е			U	ES/ET	N	1
1290	439400	Receipts Unavailable for Obligation Upon Collection	D/C	В			U	ES/ET	N	1

Line No.	USSGL Acct.	USSGL Account Title	Debit/ Credit		Auth Type	Fed/ Nonfed	TAS Status	Fund Type	Financing Account Code	Addl. Info.
1290	439401	Daily Inflation/Deflation Compensation Adjustment - Unavailable	С	Е	P		U	ES/ET	N	
1290	439401	Daily Inflation/Deflation Compensation Adjustment - Unavailable	C	В	P		U	ES/ET	N	+
1290	439402	Daily Inflation/Deflation Compensation Adjustment - Previously Unavailable	D	E	P		U	ES/ET	N	1
1290	439402	Daily Inflation/Deflation Compensation Adjustment - Previously Unavailable	D	В	P		U	ES/ET	N	1
1290	439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority	С	Е	D/P/R		U	EC/EG/EM/EP/ER/ES/ET/TR	N	4
1290	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances	D/C	Е	P		U	EG/ES/ET	N	1
1290	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances	D/C	В	P		U	EG/ES/ET	N	1
1290 1290		Appropriations Temporarily Precluded From Obligation Appropriations Temporarily Precluded From Obligation	C C	E B			U U	ES ES	N N	1
1490	Borrowi	ng authority (discretionary and mandatory)								
1490		Anticipated Reductions to Borrowing Authority	С	Е			U	EC/EG/EM/EP/ER/ES/ET/TR	N	2
1490	404400	Anticipated Reductions to Borrowing Authority	C	E			U	EP/ER	D/G	2
1490	404700	Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority	С	Е	В		U	EP/ER	D/G	2
1490	404700	Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority	С	Е	В		U	EP	N	2
1490	412300	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	D	Е	В		U	ES	N	
1490	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	D/C	Е	В	F	U	ES/ET	N	1
1490	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	D/C	В	В	F	U	ES/ET	N	1
1490	412800	Amounts Appropriated From Specific Invested TAFS - Transfers-In	D/C	Е	В	F	U	ES/ET	N	
1490	412900	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	D/C	Е	В	F	U	ES/ET	N	
1490	414100	Current-Year Indefinite Borrowing Authority	D	Е			U	EC/EG/EM/EP/ER/ES/ET/TR	N	
1490	414100	Current-Year Indefinite Borrowing Authority	D	E			U	EP/ER	D/G	
1490	414120	Current-Year Definite Borrowing Authority	D	E			U	EC/EG/EM/EP/ER/ES/ET/TR	N	
	414120	Current-Year Definite Borrowing Authority	D	Е			U	EP/ER	D/G	-
1490	414200	Actual Repayment of Borrowing Authority Converted to Cash	C	E E			U	EG/EP/ER/TR	N D/C	-
1490	414200 414201	Actual Repayment of Borrowing Authority Converted to Cash Modification Adjustment Transfer of Borrowing Authority Converted to Cash	C	E			U	EP/ER EP/ER	D/G D/G	
1490	414300	Current-Year Decreases to Indefinite Borrowing Authority	С	Е			U	EC/EG/EM/EP/ER/ES/ET/TR	N	
1490	414300	Current-Year Decreases to Indefinite Borrowing Authority	C	E			U	EP/ER	D/G	
1490	414600	Actual Repayments of Debt, Current-Year Authority	C	E	В		U	EP/ET	N	
1490	414600	Actual Repayments of Debt, Current-Year Authority	C	E	В		U	EP/ER	D	
1490	415900	Repayment of Repayable Advances - Current-Year Authority	C	Е	В		U	ET	N	-
1490 1490	416000	Anticipated Transfers - Current-Year Authority	C	E E	X		U	EP EP	N N	+
1490	417400 438200	Transfers - Current-Year Borrowing Authority Converted to Cash Temporary Reduction - New Budget Authority	C	E	B		U	EP/ER/ES/ET	N N	+
1490	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	E	В		U/E	EP/ER/ES/ET	N	1
		Temporary Reduction/Cancellation Returned by Appropriation	D/C	В	В		U/E	EP/ER/ES/ET	N	1
1490	439200	Permanent Reduction - New Budget Authority	С	Е	В		U	EC/EG/EM/EP/ER/ES/ET/TR	N	†
1490	439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority	С	Е	В		U	EP	N	4
1490	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances	D/C	Е	В		U	EP	N	1
1490	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances	D/C	В	В		U	ЕР	N	1
1690	Contrac	t authority (discretionary and mandatory)								
1690	403400	Anticipated Adjustments to Contract Authority	D/C	Е			U	EG/EP/ER/ET	N	2
1690	413100	Current-Year Indefinite Contract Authority	D	E			U	EG/EP/ER/ES/ET	N	† <u> </u>
1690	413120	Current-Year Definite Contract Authority	D	Е			U	EG/EP/ER/ES/ET	N	
1690	413300	Decreases to Indefinite Contract Authority	С	Е			U	EG/EP/ER/ET	N	
1690	413700	Transfers of Contract Authority - Allocation	D/C	E		F	U	ET	N	1
1690	413700	Transfers of Contract Authority - Allocation	D/C	В		F	U	ET	N	1
1690	415300	Transfers of Contract Authority - Non-Allocation	D/C	Е		F	U	ET	N	1
1690 1690	415300 415700	Transfers of Contract Authority - Non-Allocation Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded	D/C D	B E	С	F	U	ET ET	N N	1
1690	416000	From Obligation Anticipated Transfers - Current-Year Authority	D/C	Е	С		U	EG/EP/ER/ET	N	2

Line	USSGL		Debit/	Begin/	Auth	Fed/	TAS		Financing	Addl.
No.	Acct.	USSGL Account Title	Credit	End	Type	Nonfed	Status	Fund Type	Account Code	Info.
1690	438200	Temporary Reduction - New Budget Authority	С	Е	C		U	ES/ET	N	
1690	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	Е	C		U	ES/ET	N	1
1690	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	В	C		U	ES/ET	N	1
1690	439200	Permanent Reduction - New Budget Authority	C	Е	C		U	EG/EP/ER/ES/ET	N	
1690	439300	Permanent Reduction - Prior-Year Balances	C	Е	C		U	EG/EP/ER/ET	N	4
1690	439500	Authority Unavailable for Obligation Pursuant to Public Law -	С	Е	С		U	EG/EP/ER/ET	N	4
1690	439504	Temporary - Current-Year Authority Obligation Limitation - Temporary - Prior-Year and Current-Year	С	Е	C/P/S		U	ER/ES/ET	N	4
1090	437304	Budget Authority		E	C/F/S		U	EN/ES/E1	IN	4
1690	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances	D/C	Е	С		U	ET	N	1
1690	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances	D/C	В	С		U	ET	N	1
1890	Spendin	g authority from offsetting collections (discretionary and mandator	rv)							
1890		Anticipated Transfers to the General Fund of the U.S. Government -	C	Е	S		U	EC/EG/EM/EP/ER/ES/ET/TR	N	2
		Current-Year Authority								
1890	404700	Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority	С	Е	S		U	EP/ER	D/G	2
1890	406000	Anticipated Collections From Non-Federal Sources	D/C	Е			U	EC/EG/EM/EP/ER/ES/ET/TR	N	2
1890	406000	Anticipated Collections From Non-Federal Sources	D/C	E			U	EP/ER	D/G	2
1890	407000	Anticipated Collections From Federal Sources	D/C	Е			U	EC/EG/EM/EP/ER/ES/ET/TR	N	2
1890 1890	412100	Anticipated Collections From Federal Sources Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	D/C D	E	S		U	EP/ER EC/EG/EM/EP/ER/ES/ET/TR	D/G N	2
1890	412300	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	D	Е	S		U	EC/EG/EM/EP/ER/ES/ET/TR	N	
1890	413200	Substitution of Contract Authority	D/C	Е	S		U	ER	N	
1890	413500	Contract Authority Liquidated	C	Е	S		U	EC/EG/EM/EP/ER/ES/ET/TR	N	
1890	414000	Substitution of Borrowing Authority	C	Е	S		U	EC/EG/EM/EP/ER/ES/ET/TR	N	
1890	414600	Actual Repayments of Debt, Current-Year Authority	C	Е	S		U	EC/EG/EM/EP/ER/ES/ET/TR	N	
1890 1890	414600 415100	Actual Repayments of Debt, Current-Year Authority Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority	C	E	S S		U	EP/ER EC/EG/EM/EP/ER/ES/ET/TR	D/G N	
1890	415100	Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority	С	Е	S		U	EP/ER	D/G	
1890	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	D	Е			U	EC/EG/EM/EP/ER/ES/ET/TR	N	
1890	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	D	Е			Е	EG	N	
1890	416000	Anticipated Transfers - Current-Year Authority	D/C	Е	S		U	EC/EG/EM/EP/ER/ES/ET/TR	N	2
1890	416000	Anticipated Transfers - Current-Year Authority	D/C	Е	S		U	EP/ER	D/G	2
1890	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances Allocations of Realized Authority - To Be Transferred From Invested	D/C	В	S	F F	U	EP EP	N N	1
1070	410000	Balances	D/C		5	•		Li	11	1
1890	416700	Allocations of Realized Authority - Transferred From Invested Balances	D/C	Е	S	F	U	EP	N	
1890	417000	Transfers - Current-Year Authority	D/C	Е	S	F	U	EC/EG/EM/EP/ER/ES/ET/TR	N	Ш
1890	417100	Non-Allocation Transfers of Invested Balances - Receivable	D	E	S	F	U/E	EG	N	1
1890	417100	Non-Allocation Transfers of Invested Balances - Receivable	D	В	S	F	U/E	EG	N	1
1890	417200	Non-Allocation Transfers of Invested Balances - Payable	C	Е	S	F	U	EP	N	1
1890 1890	417200 417300	Non-Allocation Transfers of Invested Balances - Payable Non-Allocation Transfers of Invested Balances - Transferred	C D/C	B E	S S	F F	U U/E	EP EG/EP	N N	1
1890	417500	Allocation Transfers of Current-Year Authority for Non-Invested Accounts	D/C	E	S	F	U	EC/EG/EM/EP/ER/ES/ET/TR	N	
1890	418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	D/C	Е	S		U	EC/EG/EM/EP/ER/ES/ET/TR	N	2
1890	418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	D/C	Е	S		U	EP/ER	D/G	2
1890	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	D/C	Е	S	F	U	EC/EG/EM/EP/ER/ES/ET/TR	N	
1890	421000	Anticipated Reimbursements	D/C	Е			U	EC/EG/EM/EP/ER/ES/ET/TR	N	2
1890	421200	Liquidation of Deficiency - Offsetting Collections	D	Е		E/F/N	U/E	EC/EG/EM/EP/ER/TR	N	
1890	421500	Anticipated Expenditure Transfers from Trust Funds	D/C	Е			U	EC/EG/EM/EP/ER/ES/ET/TR	N	2
1890	422100	Unfilled Customer Orders Without Advance	D/C	E		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	1
1890 1890	422100	Unfilled Customer Orders Without Advance	D/C	B E		E/F F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	1
1890	422100 422100	Unfilled Customer Orders Without Advance Unfilled Customer Orders Without Advance	D/C D/C	B		F	U	EP EP	G G	1
1690	422100	Offinica Customer Orders without Advance	D/C	D		Г	U	Eľ	G	1

Line USSO	USSGL Crosswalk - Sta		Begin/	Auth	Fed/	TAS		Financing	Addl.
No. Acct.	USSGL Account Title	Credit	End	Type	Nonfed	Status	Fund Type	Account Code	Info.
1890 42210		D/C	B B		F F	U	ER EP	D/G D	
1890 42210 1890 42220		D/C D/C	E		E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N N	1
1890 42220		D/C	В		E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	1
1890 42230		D/C	Е		F	U	EP/ER	D/G	1
1890 42230		D	В		F	U	EP/ER	D/G	1
1890 42250 1890 42250	•	D/C D/C	E B			U/E U/E	EC/EG/EM/EP/ER/ES/ET/TR EC/EG/EM/EP/ER/ES/ET/TR	N N	1
1890 42230	•	D/C	E		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N N	1
1890 42510		D/C	В		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	1
1890 42510	0 Reimbursements Earned - Receivable	D/C	Е		F	U	EP	G	1
1890 42510		D/C	В		F	U	EP	G	1
1890 42520		D	Е		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
1890 42530	Exception Sources O Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	D	Е		E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	+
1890 42540		D	E		N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
1890 42550	0 Expenditure Transfers from Trust Funds - Collected	D	Е			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
1890 42600	71	D	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
1890 42610	7.1	D	Е			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
1890 42610 1890 42620	7.1	D D	E E			U U/E	EP/ER EC/EG/EM/EP/ER/TR	D/G N	
1890 42620	1	D	E			U	EC/EG/EM/EP/ER/TR EP/ER	D/G	+
1890 42630	·	D	E			U/E	EC/EG/EM/EP/ER/TR	N	+
1890 42630		D/C	Е			U	EP/ER	D/G	
1890 42640		D	Е			U/E	EC/EG/EM/EP/ER/TR	N	
1890 42640		D	Е			U	EP/ER	D/G	
1890 42650 1890 42650	1 7	D D	E E			U/E U	EC/EG/EM/EP/ER/TR EP/ER	N D/G	-
1890 42660	1 7	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	+
1890 42660	7.1	D/C	E			U	EP/ER	D/G	
1890 42670	7.1	D	Е			U/E	EC/EG/EM/EP/ER/TR	N	
	Sources								
1890 42680		D/C	Е			U	EP	N	
1890 42710	Rights (SDR) 0 Actual Program Fund Subsidy Collected	D	Е			U/E	EC/EG/EM/EP/ER/TR	N	-
1890 42710	· ·	D	E			U	EP/ER	D/G	+
1890 42730	· ·	D/C	E			U	EG/EP/ER/TR	N	+
1890 42730	0 Interest Collected From Treasury	D/C	Е			U	EP/ER	D/G	
1890 42750		D	E			U/E	EC/EG/EM/EP/ER/TR	N	
1890 42750		D	Е			U	EP/ER	D/G	
1890 42760 1890 42760	ě	D D	E E			U/E U	EC/EG/EM/EP/ER/TR EP/ER	N D/G	
1890 42770	<u> </u>	D	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
1890 42770		D	E			U	EP/ER	D/G	
1890 42830		D/C	Е			U/E	EG/EP/ER/TR	N	1
1890 42830		D/C	В			U/E	EG/EP/ER/TR	N	1
	0 Interest Receivable From Treasury	D/C	Е			U	EP/ER	D/G	1
1890 42830 1890 42850		D/C D	B E			U U/E	EP/ER EC/EG/EM/EP/ER/TR	D/G N	1
1890 42850		D	В			U/E	EC/EG/EM/EP/ER/TR	N	1
1890 42850		D	Е			U	EP/ER	D/G	1
1890 42850		D	В			U	EP/ER	D/G	1
1890 42860		D	Е			U/E	EC/EG/EM/EP/ER/TR	N	1
1890 42860 1890 42860		D D	B E			U/E U	EC/EG/EM/EP/ER/TR	N D/G	1
1890 42860 1890 42860		D	В			U	EP/ER EP/ER	D/G D/G	1
1890 42870		D	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	1
1890 42870	0 Other Federal Receivables	D	В			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	1
1890 42870		D	Е			U	EP/ER	D/G	1
1890 42870		D/C	В			U	EP/ER	D/G	1
1890 42900 1890 43820		D/C C	E E	S		U	EC/EG/EM/EP/ER/TR EG/EP/ER/ES/ET/TR	N N	+
1890 43820		C	E	S		U	EG/EP/ER/ES/E1/TR EG/EP/ER/TR	N N	+
1890 43840		D/C	E	S		U/E	EG/EP/ER/ET/TR	N	1
1890 43840	0 Temporary Reduction/Cancellation Returned by Appropriation	D/C	В	S		U/E	EG/EP/ER/ET/TR	N	1
1890 43840		D/C	E	S		U	ES	N	1
1890 43840		D/C	В	S		U	ES EC/EC/EM/ED/ED/ES/ET/TD	N	1
1890 43920 1890 43930		C	E E	S		U U/E	EC/EG/EM/EP/ER/ES/ET/TR EC/EG/EM/EP/ER/ES/ET/TR	N N	+
1890 43940		C	E	S		U	EP	N	1

Line	USSGL		Debit/	Begin/	Auth	Fed/	TAS		Financing	Addl.
No.	Acct.	USSGL Account Title	Credit	End	Type	Nonfed	Status	Fund Type	Account Code	Info.
1890 1890	439401 439402	Daily Inflation/Deflation Compensation Adjustment - Unavailable Daily Inflation/Deflation Compensation Adjustment - Previously Unavailable	C D	B E	S		U	EP EP	N N	1
1890	439402	Daily Inflation/Deflation Compensation Adjustment - Previously Unavailable	D	В	S		U	EP	N	1
1890	439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority	С	Е	S		U	EC/EG/EM/EP/ER/ES/ET/TR	N	4
1890	439800	Offsetting Collections Temporarily Precluded From Obligation	С	Е	S		U	EG/EP/ER	N	1
1890	439800	Offsetting Collections Temporarily Precluded From Obligation	C	В	S		U	EG/EP/ER	N	1
1890 1890	439800 439800	Offsetting Collections Temporarily Precluded From Obligation Offsetting Collections Temporarily Precluded From Obligation	C C	E B	S S		E E	EG EG	N N	1
1910		idgetary resources e is calculated. Equals sum of SBR lines 1071, 1290, 1490, 1690, an	d 1890.							
		f Budgetary Resources:								
2190	New obl	ligations and upward adjustments (total)								
2190		Undelivered Orders - Obligations, Unpaid	D/C	Е			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	1
2190		Undelivered Orders - Obligations, Unpaid	D/C	В			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	1
2190		Undelivered Orders - Obligations, Unpaid	D/C	Е			U	EP/ER	D/G	1
2190		Undelivered Orders - Obligations, Unpaid	D/C	В			U	EP/ER	D/G	1
2190		Undelivered Orders - Obligations, Prepaid/Advanced	D/C D/C	E B			U/E	EC/EG/EM/EP/ER/ES/ET/TR EC/EG/EM/EP/ER/ES/ET/TR	N N	1
2190 2190		Undelivered Orders - Obligations, Prepaid/Advanced Undelivered Orders - Obligations, Prepaid/Advanced	D/C D/C	Е			U/E U	EC/EG/EM/EP/ER/ES/E1/1R EP/ER	D/G	1
2190		Undelivered Orders - Obligations, Prepaid/Advanced	D/C	В			U	EP/ER	D/G D/G	1
2190		<u> </u>	D/C	Е			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N N	1
2190	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	D/C	Е			U	EP/ER	D/G	
2190	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	С	Е			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
2190	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	С	Е			U	EP/ER	D/G	
2190	490100	Delivered Orders - Obligations, Unpaid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	1
2190		ě i	D/C	В			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	1
		Delivered Orders - Obligations, Unpaid	D/C	Е			U	EP/ER	D/G	1
2190		ě i	D/C	В			U	EP/ER	D/G	1
		Delivered Orders - Obligations, Paid	D/C	Е			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N D/G	—
2190		Delivered Orders - Obligations, Paid Authority Outlayed Not Yet Disbursed	D/C D/C	E E			U	EP/ER EG/ER	D/G N	1
2190 2190	490800	Authority Outlayed Not Yet Disbursed Authority Outlayed Not Yet Disbursed	D/C	В			U	EG/ER EG/ER	N N	1
2190	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	D/C	Е			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	1
2190	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	D/C	Е			U	EP/ER	D/G	
2190	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	С	Е			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
2190	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	С	Е			U	EP/ER	D/G	
	Unoblig	ated balance, end of year:								
2204	Apporti	oned, unexpired account								
		Apportionments	D/C	Е			U	EC/EG/EM/EP/ER/ES/ET/TR	N	
-		Apportionments	D/C	E			U	EP/ER	D/G	
2204	459000	Apportionments - Anticipated Resources - Programs Subject to Apportionment	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	N	2
2204	459000	Apportionments - Anticipated Resources - Programs Subject to Apportionment	D/C	Е			U	EP/ER	D/G	2
2204	461000	Allotments - Realized Resources	D/C	Е			U	EC/EG/EM/EP/ER/ES/ET/TR	N	
2204	461000	Allotments - Realized Resources	D/C	Е			U	EP/ER	D/G	
2204	470000	Commitments - Programs Subject to Apportionment	D/C	Е			U	EC/EG/EM/EP/ER/ES/ET/TR	N D/G	-
	470000	5 5 11	D/C	Е			U	EP/ER	D/G	Ш
		from apportionment, unexpired accounts	D. /~	-			**	EGEOWANT TO TO TO		
2304	462000	Unobligated Funds Exempt From Apportionment	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	N D/C	1
2304	462000 469000	Unobligated Funds Exempt From Apportionment Anticipated Resources - Programs Exempt From Apportionment	D/C D/C	E E			U	EP/ER EC/EG/EM/EP/ER/ES/ET/TR	D/G N	2
		Anticipated Resources - Programs Exempt From Apportionment Anticipated Resources - Programs Exempt From Apportionment	D/C D/C	E			U	EC/EG/EM/EP/ER/ES/E1/1R EP/ER	N D/G	2
	469000							LI/LIX		
	469000 472000	Commitments - Programs Exempt From Apportionment	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	N	

2404 445000 Lingupertiesed Authority		USSGL Acct.	USSGL Account Title	Debit/ Credit		Auth Type	Fed/ Nonfed	TAS Status	Fund Type	Financing Account Code	Addl. Info.
2004 442000 Unsepartment Authority - Pending Recession	2404	Unappoi	rtioned, unexpired accounts	•						•	•
2404 44500 Carpontioned Authority	2404	442000	Unapportioned Authority - Pending Rescission	D/C	Е			U	EC/EG/EM/EP/ER/ES/ET/TR	N	
2404 45000 Unapprotisioned Authority No. Front (ESF) N				1						N	
2404 62500 Pands Not Available - Adjustments to the Exchange Stabilization D.C. E U EGFP N Pand (EST)				1						N	
Fund (ESP)			• •	1						D/G	
This line is calculated. Equals sum of SBR lines 2204, 2304, and 2404.	2404		,	D/C	Е			U	EG/EP	N	
2413 45000 Unspervinende Aubentry			•								
\$\frac{1}{2}\frac{1}				D/C	F			E	FC/FG/FM/FP/FR/FS/FT/TR	N	
This line is calculated. Equals sum of SBR lines 2294, 2304, 2404, and 2413. Also equals the sum of the amounts on lines 2412 and 2413.										N	
Total budgetary resources	2490	Unobliga	ated balance, end of year (total)								
This line is calculated. Equals sum of SBR lines 2190 and 2490.				3. Also e	quals						
Outlays Net and Disbursements, Net	2500	Total bu	dgetary resources								
1910 Outsys. net (total) (discretionary and mandatory)	L	This line	e is calculated. Equals sum of SBR lines 2190 and 2490.								
4190 42200 Liquidation of Deficiency - Offsetting Collections	[Outlays,	Net and Disbursements, Net								
4990 422200 Unfilled Customer Orders With Advance D.C. E				T -					2222		
4990 422200 Unfilled Customer Orders With Advance D.C. B EFN UE EC/EG/EM/EP/ER/ES/ET/TR N N 190 425200 Reinhursemens Famed - Collected From Federal/Non-Federal D/C E EF U/E EC/EG/EM/EP/ER/S/ET/TR N N 425300 Prior Vear Unfilled Customer Orders With Advance - Refunds Paid D/C E N U/E EC/EG/EM/EP/ER/S/ET/TR N N 425300 Prior Vear Unfilled Customer Orders With Advance - Refunds Paid D/C E N U/E EC/EG/EM/EP/ER/S/ET/TR N N 4900 425500 Expenditure Transfers from Transf Funds - Collected D E N U/E EC/EG/EM/EP/ER/ES/ET/TR N N 4900 425500 Expenditure Transfers from Transf Funds - Collected D E U/E EC/EG/EM/EP/ER/ES/ET/TR N N 4900 425000 Actual Collections - Expenditure Transfer from Transf Funds D E U/E EC/EG/EM/EP/ER/ES/ET/TR N 4900 425000 Actual Collections of Governmental-Type Fees D E U/E EC/EG/EM/EP/ER/ES/ET/TR N 4900 426000 Actual Collections of Business-Type Fees D E U/E EC/EG/EM/EP/ER/ES/ET/TR N 4900 426000 Actual Collections of Loan Interest D E U/E EC/EG/EM/EP/ER/TR N 4900 426000 Actual Collections From Sale of Foreclosed Property D E U/E EC/EG/EM/EP/ER/TR N 4900 426000 Actual Collections From Sale of Foreclosed Property D E U/E EC/EG/EM/EP/ER/TR N 4900 426000 Other Actual Governmental-Type Collections From Non-Federal Sources D/C E U/E EC/EG/EM/EP/ER/TR N 4900 426000 Other Actual Governmental-Type Collections From Non-Federal Sources D/C E U/E EC/EG/EM/EP/ER/TR N 4900 426000 Other Actual Governmental-Type Collections From Non-Federal Sources D/C E U/E EC/EG/EM/EP/ER/TR N 4900 426000 Other Actual Governmental-Type Collections From Non-Federal Sources D/C E U/E EC/EG/EM/EP/ER/TR N 4900 426000 Other Actual Governmental-Type Collections From Securities and Special Drawing D/C E U/E EC/EG/EM/EP/ER/ES/ET/TR N 4900 426000 Other			, ,	1						N	
425200 Reinhursements Earned - Collected From Federal/Non-Federal D/C E E/F U/E E/G/G/EM/EP/ER/ES/ET/TR N				1							1
490 425300 Prior-Year Unfilled Customer Orders With Advance - Refunds Paid DC E EFN UF EC/EG/EMEPTER/SETTIR N N UF EC/EG/EMEPTER/SETTIR N 1490 425500 Expenditure Transfer from Trust Funds - Collected D E U/E EC/EG/EM/EPTER/SETTIR N 1490 425512 Offsetting Collections - Expenditure Transfer from Trust Funds - Collected D E U/E EC/EG/EM/EPTER/SETTIR N 1490 425512 Offsetting Collections - Expenditure Transfer from Trust Funds - Collected D E U/E EC/EG/EM/EPTER/SETTIR N 1490 426000 Actual Collections of Governmental-Type Fees D E U/E EC/EG/EM/EPTER/SETTIR N 1490 426200 Actual Collections of Business-Type Fees D E U/E EC/EG/EM/EPTER/SETTIR N 1490 426200 Actual Collections of Loan Interest D E U/E EC/EG/EM/EPTER/TER/TR N 1490 426500 Actual Collections of Loan Interest D E U/E EC/EG/EM/EPTER/TR N 1490 426500 Actual Collections From Sole of Foreclosed Property D E U/E EC/EG/EM/EPTER/TR N 1490 426500 Actual Collections From Sole of Foreclosed Property D E U/E EC/EG/EM/EPTER/TR N 1490 426700 Other Actual Governmental-Type Collections From Non-Federal D E U/E EC/EG/EM/EPTER/TR N 1490 426700 Other Actual Governmental-Type Collections From Non-Federal D E U/E EC/EG/EM/EPTER/TR N 1490 42700 Actual Collection From Foreign Securities and Special Drawing E E U/E EC/EG/EM/EPTER/TR N 1490 42700 Actual Collection From Liquidating Fund D E U/E EC/EG/EM/EPTER/TR N 1490 42700 Actual Collections From Liquidating Fund D E U/E EC/EG/EM/EPTER/TR N 1490 42700 Actual Collections From Liquidating Fund D E U/E EC/EG/EM/EPTER/TR N 1490 42700 Actual Collections From Liquidating Fund D E U/E EC/EG/EM/EPTER/TR N 1490 42700 Actual Collections From Liquidating Fund D E U/E EC/EG/EM/EPTER/TR N 1490 42700 Actual Collections From Liquidating Fund D			Reimbursements Earned - Collected From Federal/Non-Federal							N N	1
4190 425500 Expenditure Transfer from Trust Funds - Collected	4190	425300		D/C			E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
4190 42512 Offsetting Collections - Expenditure Transfer from Trust Funds - Collected - Adjustments for Trust Fund Share - Prior Year							N			N	
Collected - Adjustments for Trust Fund Share - Prior Year				1						N	
4190 425000 Actual Collections of Governmental-Type Fees D E U/E EC/EG/EM/EP/ER/ES/ET/TR N 1490 426200 Actual Collections of Loan Principal D E U/E EC/EG/EM/EP/ER/ES/ET/TR N 1490 426300 Actual Collections of Loan Interest D E U/E EC/EG/EM/EP/ER/ES/ET/TR N 1490 426300 Actual Collections of Loan Interest D E U/E EC/EG/EM/EP/ER/ES/ET/TR N 1490 426500 Actual Collections of Loan Interest D E U/E EC/EG/EM/EP/ER/TR N 1490 426500 Actual Collections of Rom D E U/E EC/EG/EM/EP/ER/TR N 1490 426500 Actual Collections of Rom Non-Federal Sources D/C E U/E EC/EG/EM/EP/ER/ES/ET/TR N 1490 426500 Other Actual Business-Type Collections From Non-Federal D E U/E EC/EG/EM/EP/ER/ES/ET/TR N 1490 426800 Other Actual Governmental-Type Collections From Non-Federal D E U/E EC/EG/EM/EP/ER/ES/ET/TR N 1490 427500 Actual Program Fund Subsidy Collected D E U/E EC/EG/EM/EP/ER/TR N 1490 427500 Actual Program Fund Subsidy Collected D E U/E EC/EG/EM/EP/ER/TR N 1490 427500 Actual Collections From Liquidating Fund D E U/E EC/EG/EM/EP/ER/TR N 1490 427500 Actual Collections From Einancing Fund D E U/E EC/EG/EM/EP/ER/TR N 1490 427500 Actual Collections From Einancing Fund D E U/E EC/EG/EM/EP/ER/TR N 1490 429000 Amortization of Investments in U.S. Treasury Zero Coupon Bonds D/C E U/E EC/EG/EM/EP/ER/ES/ET/TR N 1490 482000 Undelivered Orders - Obligations, Prepaid/Advanced D/C E U/E EC/EG/EM/EP/ER/ES/ET/TR N 1490 482000 Undelivered Orders - Obligations, Prepaid/Advanced D/C E U/E EC/EG/EM/EP/ER/ES/ET/TR N 1490 498000 Undelivered Orders - Obligations, Refunds Collected D/C E U/E EC/EG/EM/EP/ER/ES/ET/TR N 1490 498000 Undelivered Orders - Obligations, Refunds Collected D/C E U/E EC/EG/EM/EP/ER/ES/ET/TR N 1490 498000 Authority Outlayed Not Yet Disbursed	4190	425512		D	Е	S		U	EG	N	
	4190	426000		D	Е			U/E	EC/EG/EM/EP/ER/ES/ET/TR	N	
4190 426200 Actual Collections of Loan Principal D E U/E EC/EG/EM/EP/ER/TR N										N	
4190 426400 Actual Collections of Rent A190 426500 Actual Collections From Sale of Foreclosed Property D E U/E EC/EG/EM/EP/ER/TR N N 426500 Other Actual Business-Type Collections From Non-Federal Sources D/C E U/E EC/EG/EM/EP/ER/ER/ET/TR N N 426700 Other Actual Business-Type Collections From Non-Federal D E EC/EG/EM/EP/ER/ER/ET/TR N N 426700 Other Actual Governmental-Type Collections From Non-Federal D E EC/EG/EM/EP/ER/ER/ET/TR N N 426700 Other Actual Governmental-Type Collections From Non-Federal D E U/E EC/EG/EM/EP/ER/TR N N 4190 426800 Interest Collected From Foreign Securities and Special Drawing D/C E U/E EC/EG/EM/EP/ER/TR N N 4190 427300 Actual Porgram Fund Subsidy Collected D E U/E EC/EG/EM/EP/ER/TR N N 4190 427300 Actual Collections From Enancing Fund D E U/E EC/EG/EM/EP/ER/TR N N 4190 427500 Actual Collections From Enancing Fund D E U/E EC/EG/EM/EP/ER/TR N N 4190 427700 Other Actual Collections From Enancing Fund D E U/E EC/EG/EM/EP/ER/TR N N 4190 427700 Other Actual Collections From Enancing Fund D E U/E EC/EG/EM/EP/ER/ER/EF/TR N N 4190 429000 Amortization of Investments in U.S. Treasury Zero Coupon Bonds D/C E U/E EC/EG/EM/EP/ER/ES/ET/TR N N 4190 480200 Undelivered Orders - Obligations, Prepaid/Advanced D/C E U/E EC/EG/EM/EP/ER/ES/ET/TR N 4190 480200 Undelivered Orders - Obligations, Prepaid/Advanced D/C B U/E EC/EG/EM/EP/ER/ES/ET/TR N 4190 488200 Undelivered Orders - Obligations, Refunds Collected D/C E U/E EC/EG/EM/EP/ER/ES/ET/TR N 4190 490200 Downward Adjustments of Prior-Year Paeid/Advanced D/C E U/E EC/EG/EM/EP/ER/ES/ET/TR N 4190 490800 Authority Outlayed Not Yet Disbursed D/C B U/E EC/EG/EM/EP/ER/ES/ET/TR N 4190 490800 Authority Outlayed Not Yet Disbursed D/C B U/E EC/EG/EM/EP/ER/ES/ET/TR N 4				D				U/E		N	
426500 Actual Collections From Sale of Foreclosed Property D E U/E EC/EG/EM/EP/ER/TR N A 426600 Maching Survey Collections From Non-Federal Sources D/C E U/E EC/EG/EM/EP/ER/ES/ET/TR N 426600 Maching Sources D/C E U/E EC/EG/EM/EP/ER/ES/ET/TR N 426800 Maching Sources D/C E U/E EC/EG/EM/EP/ER/ES/ET/TR N 426800 Interest Collected From Foreign Securities and Special Drawing Rights (SDR) N 427100 Actual Program Fund Subsidy Collected D/C E U/E EC/EG/EM/EP/ER/TR N 4190 427300 Actual Collections From Liquidating Fund D/C E U/E EC/EG/EM/EP/ER/TR N 4190 427500 Actual Collections From Liquidating Fund D/C E U/E EC/EG/EM/EP/ER/TR N 4190 427600 Actual Collections From Financing Fund D/C E U/E EC/EG/EM/EP/ER/TR N 4190 427700 Other Actual Collections - Federal/Non-Federal Exception Sources D/C E U/E EC/EG/EM/EP/ER/TR N 4190 427700 Actual Collections - From Financing Fund D/C E U/E EC/EG/EM/EP/ER/TR N 4190 427700 Actual Collections - From Financing Fund D/C E U/E EC/EG/EM/EP/ER/TR N 4190 427700 Actual Collections - From Financing Fund D/C E U/E EC/EG/EM/EP/ER/ES/ET/TR N 4190 480200 Undelivered Orders - Obligations, Prepaid/Advanced D/C E U/E EC/EG/EM/EP/ER/ES/ET/TR N 4190 480200 Undelivered Orders - Obligations, Prepaid/Advanced D/C E U/E EC/EG/EM/EP/ER/ES/ET/TR N 4190 488200 Undelivered Orders - Obligations, Prepaid/Advanced D/C E U/E EC/EG/EM/EP/ER/ES/ET/TR N 4190 490200 Ed/Ed/Ed/Ed/Ed/Ed/Ed/Ed/Ed/Ed/Ed/Ed/Ed/E	4190	426300	Actual Collections of Loan Interest	D	E			U/E	EC/EG/EM/EP/ER/TR	N	
4190 426700 Other Actual Business-Type Collections From Non-Federal Sources D/C E U/E EC/EG/EM/EP/ER/ES/ET/TR N V V V V V V V V V										N	
4190 426700 Other Actual Governmental-Type Collections From Non-Federal D E U/E EC/EG/EM/EP/ER/TR N				1						N	
Sources			• •								
Rights (SDR)			Sources								
4190 427300 Interest Collected From Treasury	4190		Rights (SDR)	D/C	Е			U	EP	N	
4190 427500 Actual Collections From Liquidating Fund D E U/E EC/EG/EM/EP/ER/TR N				1						N	
4190 427600 Actual Collections From Financing Fund 4190 427700 Other Actual Collections - Federal/Non-Federal Exception Sources D E U/E EC/EG/EM/EP/ER/ES/ET/TR N 4190 429000 Amortization of Investments in U.S. Treasury Zero Coupon Bonds D/C E U EP/ER/TR N 4190 480200 Undelivered Orders - Obligations, Prepaid/Advanced D/C B U/E EC/EG/EM/EP/ER/ES/ET/TR N 4190 480200 Undelivered Orders - Obligations, Prepaid/Advanced D/C B U/E EC/EG/EM/EP/ER/ES/ET/TR N 4190 487200 Downward Adjustments of Prior-Year Prepaid/Advanced D E F/N U/E EC/EG/EM/EP/ER/ES/ET/TR N 4190 488200 Undelivered Orders - Obligations, Refunds Collected Undelivered Orders - Obligations, Refunds Collected Undelivered Orders - Obligations, Paid D/C E U/E EC/EG/EM/EP/ER/ES/ET/TR N 4190 490200 Delivered Orders - Obligations, Paid D/C E U/E EC/EG/EM/EP/ER/ES/ET/TR N 4190 490800 Authority Outlayed Not Yet Disbursed D/C E U/E EC/EG/EM/EP/ER/ES/ET/TR N 4190 497200 Downward Adjustments of Prior-Year Paid Delivered Orders - D E E/F/N U/E EC/EG/EM/EP/ER/ES/ET/TR N 4190 497200 Downward Adjustments of Prior-Year Paid Delivered Orders - D E E/F/N U/E EC/EG/EM/EP/ER/ES/ET/TR N 4190 498200 Upward Adjustments of Prior-Year Paid Delivered Orders - D E E/F/N U/E EC/EG/EM/EP/ER/ES/ET/TR N 4190 498200 Upward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected 4190 498200 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Refunds Collected 4190 Apsilon Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected 4200 Distributed offsetting receipts (-) (Not supported by USSGL) 4210 Agency outlays, net (discretionary and mandatory)				1						N	
4190 427700 Other Actual Collections - Federal/Non-Federal Exception Sources D E U/E EC/EG/EM/EP/ER/ES/ET/TR N A 190 429000 Amortization of Investments in U.S. Treasury Zero Coupon Bonds D/C E U EP/ER/TR N A 190 480200 Undelivered Orders - Obligations, Prepaid/Advanced D/C B U/E EC/EG/EM/EP/ER/ES/ET/TR N 190 480200 Undelivered Orders - Obligations, Prepaid/Advanced D/C B U/E EC/EG/EM/EP/ER/ES/ET/TR N 190 487200 Downward Adjustments of Prior-Year Prepaid/Advanced D/C B U/E EC/EG/EM/EP/ER/ES/ET/TR N 190 488200 Undelivered Orders - Obligations, Refunds Collected Undelivered Orders - Obligations, Prepaid/Advanced D/C E U/E EC/EG/EM/EP/ER/ES/ET/TR N 190 488200 Unward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced D/C E U/E EC/EG/EM/EP/ER/ES/ET/TR N 190 490200 Delivered Orders - Obligations, Paid D/C E U/E EC/EG/EM/EP/ER/ES/ET/TR N 190 490800 Authority Outlayed Not Yet Disbursed D/C E U/E EC/EG/EM/EP/ER/ES/ET/TR N 190 490800 Authority Outlayed Not Yet Disbursed D/C B U/E EC/EG/EM/EP/ER/ES/ET/TR N 190 490800 Downward Adjustments of Prior-Year Paid Delivered Orders - D/C B U/E EC/EG/EM/EP/ER/ES/ET/TR N 190 490800 Unward Adjustments of Prior-Year Paid Delivered Orders - D/C B U/E EC/EG/EM/EP/ER/ES/ET/TR N 190 490800 Unward Adjustments of Prior-Year Delivered Orders - D/C B U/E EC/EG/EM/EP/ER/ES/ET/TR N 190 490800 Unward Adjustments of Prior-Year Delivered Orders - D/C E U/E EC/EG/EM/EP/ER/ES/ET/TR N 190 490800 Unward Adjustments of Prior-Year Delivered Orders - Obligations, Paid U/E EC/EG/EM/EP/ER/ES/ET/TR N 190 490800 Unward Adjustments of Prior-Year Delivered Orders - Obligations, Paid U/E EC/EG/EM/EP/ER/ES/ET/TR N 190 490800 Unward Adjustments of Prior-Year Delivered Orders - Obligations, Paid U/E EC/EG/EM/EP/ER/ES/ET/TR N 190 490800 U/E EC/EG/EM				1							
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4220 Disbursements, net (total) (mandatory)		` .	* /								

Actual Collections of Loan Principal D E U EP/ER 1	Line No.	USSGL Acct.	USSGL Account Title	Debit/ Credit	Begin/ End	Auth Type	Fed/ Nonfed	TAS Status	Fund Type	Financing Account Code	Addl. Info.
4220 426300 Actual Collections of Loan Interest D/C E U EP/ER 1	4220	426100	Actual Collections of Business-Type Fees	D	Е			U	EP/ER	D/G	
4220 426400 Actual Collections of Rent D E U EP/ER 1	4220	426200	Actual Collections of Loan Principal	D	Е			U	EP/ER	D/G	
4220 426500 Actual Collections From Sale of Foreclosed Property 426600 Other Actual Business-Type Collections From Non-Federal Sources 427100 Actual Program Fund Subsidy Collected 427100 Diterest Collected From Treasury 427100 Actual Collections From Liquidating Fund 427100 Actual Collections From Liquidating Fund 427100 Actual Collections From Financing Fund 427100 Actual Collections From Financing Fund 427100 Diter Actual Collections From Financing Fund 427100 Other Actual Collections - Federal/Non-Federal Exception Sources 427100 Diter Actual Collections - Federal/Non-Federal Exception Sources 42710 Downward Adjustments of Prior-Year Prepaid/Advanced 42710 Downward Adjustments of Prior-Year Prepaid/Advanced 42710 Downward Adjustments of Prior-Year Polity Exception Sources 427100 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Paid 427100 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Paid 427100 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Paid 427100 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Paid 42710 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Paid 42710 Downward Adjustments	4220	426300	Actual Collections of Loan Interest	D/C	Е			U	EP/ER	D/G	
4220 427600 Other Actual Business-Type Collections From Non-Federal Sources D/C E U EP/ER I 4220 427100 Actual Program Fund Subsidy Collected D E U EP/ER I 4220 427300 Interest Collected From Treasury D/C E U EP/ER I 4220 427500 Actual Collections From Liquidating Fund D E U EP/ER I 4220 427500 Actual Collections From Liquidating Fund D E U EP/ER I 4220 427600 Actual Collections From Financing Fund D E U EP/ER I 4220 427700 Other Actual Collections - Federal/Non-Federal Exception Sources D E U EP/ER I 4220 427700 Undelivered Orders - Obligations, Prepaid/Advanced D/C E U EP/ER I 4220 480200 Undelivered Orders - Obligations, Prepaid/Advanced D/C B U EP/ER I 4220 480200 Undelivered Orders - Obligations, Prepaid/Advanced D/C B U EP/ER I 4220 487200 Downward Adjustments of Prior-Year Prepaid/Advanced D E F/N U EP/ER I 4220 488200 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced D/C E U EP/ER I 4220 490200 Delivered Orders - Obligations, Paid D/C E U EP/ER I 4220 490200 Downward Adjustments of Prior-Year Paid Delivered Orders - D E F/N U EP/ER I 4220 490200 Downward Adjustments of Prior-Year Paid Delivered Orders - D E E/F/N U EP/ER I 4220 490200 Downward Adjustments of Prior-Year Paid Delivered Orders - D E E/F/N U EP/ER I 4220 490200 Upward Adjustments of Prior-Year Paid Delivered Orders - D E E/F/N U EP/ER I 4220 490200 Upward Adjustments of Prior-Year Paid Delivered Orders - D E E/F/N U EP/ER I 4220 490200 Upward Adjustments of Prior-Year Paid Delivered Orders - D E E/F/N U EP/ER I 4220 490200 Upward Adjustments of Prior-Year Paid Delivered Orders - D E E/F/N U EP/ER I 4220 490200 Upward Adjustments of Prior-Year Paid Delivered Orders - D E/F/R U EP/ER I 4220 490200 Upward Adjustments of Prior-Year Delivered Orders - Obligations, C E U E/F/R U EP/ER I 4220 490200 Upward Adjustments of Prior-Year Delivered Orders - Obligations, C E U E/F/R U EP/ER	4220	426400	Actual Collections of Rent	D	Е			U	EP/ER	D/G	
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4220 427300 Interest Collected From Treasury 4220 427500 Actual Collections From Liquidating Fund DEBYER 14220 427500 Actual Collections From Liquidating Fund DEBYER 14220 427600 Actual Collections From Financing Fund DEBYER 14220 427700 Other Actual Collections - Federal/Non-Federal Exception Sources DEBYER 14220 427700 Other Actual Collections - Federal/Non-Federal Exception Sources DEBYER 14220 480200 Undelivered Orders - Obligations, Prepaid/Advanced D/C EBYER 14220 480200 Undelivered Orders - Obligations, Prepaid/Advanced D/C BBU UEP/ER 14220 487200 Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected 4220 488200 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, CEBU UEP/ER 14220 490200 Delivered Orders - Obligations, Paid D/C EBYER 15222 490200 Delivered Orders -	4220	426600	Other Actual Business-Type Collections From Non-Federal Sources	D/C	E			U	EP/ER	D/G	
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4220 427600 Actual Collections From Financing Fund D E U EP/ER 1 4220 427700 Other Actual Collections - Federal/Non-Federal Exception Sources D E U EP/ER 1 4220 480200 Undelivered Orders - Obligations, Prepaid/Advanced D/C E U EP/ER 1 4220 480200 Undelivered Orders - Obligations, Prepaid/Advanced D/C B U EP/ER 1 4220 487200 Downward Adjustments of Prior-Year Prepaid/Advanced D/C B U EP/ER 1 4220 487200 Downward Adjustments of Prior-Year Prepaid/Advanced D/C B U EP/ER 1 4220 488200 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Paid D/C E U EP/ER 1 4220 490200 Delivered Orders - Obligations, Paid Delivered Orders - Obligations, Paid Downward Adjustments of Prior-Year Paid Delivered Orders - D E E/F/N U EP/ER 1 4220 497200 Downward Adjustments of Prior-Year Paid Delivered Orders - D E E/F/N U EP/ER 1 4220 498200 Upward Adjustments of Prior-Year Delivered Orders - Obligations, C E U EP/ER 1 4220 498200 Upward Adjustments of Prior-Year Delivered Orders - Obligations, C E U EP/ER I Delivered Orders - Obligations, Paid Upward Adjustments of Prior-Year Delivered Orders - Obligations, C E U EP/ER I Delivered Orders - Obligations, Paid Upward Adjustments of Prior-Year Delivered Orders - Obligations, C E U EP/ER I Delivered Orders - Obligations, C E U EP/ER I Delivered Orders - Obligations, C E U EP/ER I Delivered Orders - Obligations, C E U EP/ER I Delivered Orders - Obligations, C E U EP/ER I Delivered Orders - Obligations, C E E U EP/ER I Delivered Orders - Obligations, C E E U EP/ER I Delivered Orders - Obligations, C E E U EP/ER I Delivered Orders - Obligations, C E E U EP/ER I Delivered Orders - Obligations, C E E U EP/ER I Delivered Orders - Obligations, C E E U EP/ER I Delivered Orders - Obligations, C E E U EP/ER I Delivered Orders - Obligations, C E E U EP/ER I Delivered Orders - Obligations, C E E U EP/ER I Delivered Orders - Obligations, C E E U EP/ER I Delivered Orders - Obligations, C E E U EP/ER I Delivered Orders - Obligations, C E E U EP/ER I Delivered Orders - Obligations,	4220	427300	Interest Collected From Treasury	D/C	E			U	EP/ER	D/G	
4220 480200 Undelivered Orders - Obligations, Prepaid/Advanced D/C B U EP/ER I 4220 480200 Undelivered Orders - Obligations, Prepaid/Advanced D/C B U EP/ER I 4220 480200 Undelivered Orders - Obligations, Prepaid/Advanced D/C B U EP/ER I 4220 480200 Undelivered Orders - Obligations, Prepaid/Advanced D/C B U EP/ER I 4220 480200 Undelivered Orders - Obligations, Refunds Collected Undelivered Orders - Obligations, Refunds Collected Upward Adjustments of Prior-Year Undelivered Orders - Obligations, C E U EP/ER I 4220 490200 Delivered Orders - Obligations, Paid Delivered Orders - Obligations, Paid Delivered Orders - Obligations, Refunds Collected Upward Adjustments of Prior-Year Paid Delivered Orders - D E E/F/N U EP/ER I 4220 490200 Upward Adjustments of Prior-Year Paid Delivered Orders - D E E/F/N U EP/ER I 4220 490200 Upward Adjustments of Prior-Year Paid Delivered Orders - D E E/F/N U EP/ER I 4220 490200 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Refunds Collected Upward Adjustments of Prior-Year Delivered Orders - Obligations, C E U EP/ER I 4220 490200 Upward Adjustments of Prior-Year Delivered Orders - Obligations, C E U EP/ER I 4220 490200 Upward Adjustments of Prior-Year Delivered Orders - Obligations, C E U EP/ER I 4220 490200 Upward Adjustments of Prior-Year Delivered Orders - Obligations, C E U EP/ER I 4220 490200 Upward Adjustments of Prior-Year Delivered Orders - Obligations, C E U EP/ER I 4220 490200 Upward Adjustments of Prior-Year Delivered Orders - Obligations, C E U EP/ER I 4220 490200 Upward Adjustments of Prior-Year Delivered Orders - Obligations, C E U U EP/ER I 4220 490200 Upward Adjustments of Prior-Year Delivered Orders - Obligations, C E U U EP/ER I 4220 490200 Upward Adjustments of Prior-Year Delivered Orders - Obligations, C E U U EP/ER I 4220 490200 Upward Adjustments of Prior-Year Delivered Orders - Obligations, C E U U EP/ER I 4220 490200 Upward Adjustments of Prior-Year Delivered Orders - Obligations, C E U U EP/ER I 4220 49020 Upward Adjustments of Prior-Year Paid	4220	427500	Actual Collections From Liquidating Fund	D	E			U	EP/ER	D/G	
4220 480200 Undelivered Orders - Obligations, Prepaid/Advanced D/C B U EP/ER I 4220 480200 Undelivered Orders - Obligations, Prepaid/Advanced D/C B U EP/ER I 4220 487200 Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected 4220 488200 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, C E U EP/ER I 4220 490200 Delivered Orders - Obligations, Paid Delivered Orders - Obligations, Refunds Collected 4220 497200 Downward Adjustments of Prior-Year Paid Delivered Orders - D E E/F/N U EP/ER I 4220 498200 Upward Adjustments of Prior-Year Paid Delivered Orders - D E E/F/N U EP/ER I 4220 498200 Upward Adjustments of Prior-Year Delivered Orders - Obligations, C E U EP/ER I 4220 498200 Upward Adjustments of Prior-Year Delivered Orders - Obligations, C E U EP/ER I 4220 498200 Upward Adjustments of Prior-Year Delivered Orders - Obligations, C E U EP/ER I 4230 498200 Upward Adjustments of Prior-Year Delivered Orders - Obligations, C E U EP/ER I 4240 498200 Upward Adjustments of Prior-Year Delivered Orders - Obligations, C E U EP/ER I	4220	427600	Actual Collections From Financing Fund	D	E			U	EP/ER	D/G	
4220 488200 Undelivered Orders - Obligations, Prepaid/Advanced D/C B U EP/ER I LAURING DOWNWARD Adjustments of Prior-Year Prepaid/Advanced D E F/N U EP/ER I LAURING DOWNWARD Adjustments of Prior-Year Undelivered Orders - Obligations, Refunds Collected Undelivered Orders - Obligations, Refunds Collected Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Paid Delivered Orders - Obligations, Paid Downward Adjustments of Prior-Year Paid Delivered Orders - D E E/F/N U EP/ER I Obligations, Refunds Collected Upward Adjustments of Prior-Year Paid Delivered Orders - D E E/F/N U EP/ER I Delivered Orders - Obligations, Refunds Collected Upward Adjustments of Prior-Year Delivered Orders - Obligations, C E U EF/ER I Delivered Orders - Obligations, Paid Upward Adjustments of Prior-Year Delivered Orders - Obligations, C E U EP/ER I Delivered Orders - Obligations, Paid Upward Adjustments of Prior-Year Delivered Orders - Obligations, C E U EP/ER I Delivered Orders - Obligations, Paid Upward Adjustments of Prior-Year Delivered Orders - Obligations, C E U EP/ER I Delivered Orders - Obligations, Paid Upward Adjustments of Prior-Year Delivered Orders - Obligations, C E U EP/ER I Delivered Orders - Obligations, Paid Upward Adjustments of Prior-Year Delivered Orders - Obligations, C E U EP/ER I Delivered Orders - Obligations, Paid Upward Adjustments of Prior-Year Delivered Orders - Obligations, C E U EP/ER I Delivered Orders - Obligations, Paid Upward Adjustments of Prior-Year Delivered Orders - Obligations, C E U EP/ER I Delivered Orders - Obligations, Paid Upward Adjustments of Prior-Year Delivered Orders - Obligations, C E U U EP/ER I Delivered Orders - Obligations, Paid Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	4220	427700	Other Actual Collections - Federal/Non-Federal Exception Sources	D	E			U	EP/ER	D/G	
4220 488200 Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected 4220 488200 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, C E U EP/ER I Prepaid/Advanced 4220 490200 Delivered Orders - Obligations, Paid Delivered Orders - D E E/F/N U EP/ER I Obligations, Refunds Collected 4220 497200 Downward Adjustments of Prior-Year Paid Delivered Orders - D E E/F/N U EP/ER I Obligations, Refunds Collected 4220 498200 Upward Adjustments of Prior-Year Delivered Orders - Obligations, C E U EP/ER I Delivered Orders - Obligations, Refunds Collected	4220	480200	Undelivered Orders - Obligations, Prepaid/Advanced	D/C	E			U	EP/ER	D/G	1
Undelivered Orders - Obligations, Refunds Collected 4220 488200 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, C E U EP/ER I Prepaid/Advanced 4220 490200 Delivered Orders - Obligations, Paid Delivered Orders - D E E/F/N U EP/ER I Downward Adjustments of Prior-Year Paid Delivered Orders - D E E/F/N U EP/ER I Obligations, Refunds Collected 4220 498200 Upward Adjustments of Prior-Year Delivered Orders - Obligations, C E U EP/ER I Paid	4220	480200	Undelivered Orders - Obligations, Prepaid/Advanced	D/C	В			U	EP/ER	D/G	1
Prepaid/Advanced 4220 490200 Delivered Orders - Obligations, Paid 4220 497200 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected 4220 498200 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Prior-Year Delivered Orders - Obligations, Prior-Year Delivered Orders - Obligations, Paid C E U EP/ER I Paid	4220	487200		D	Е		F/N	U	EP/ER	D/G	
4220 497200 Downward Adjustments of Prior-Year Paid Delivered Orders - D E E/F/N U EP/ER I Obligations, Refunds Collected 4220 498200 Upward Adjustments of Prior-Year Delivered Orders - Obligations, C E U EP/ER I Paid	4220	488200		С	Е			U	EP/ER	D/G	
Obligations, Refunds Collected 4220 498200 Upward Adjustments of Prior-Year Delivered Orders - Obligations, C E U EP/ER I Paid	4220	490200	Delivered Orders - Obligations, Paid	D/C	Е			U	EP/ER	D/G	
Paid	4220	497200	3	D	Е		E/F/N	U	EP/ER	D/G	
TOOMNOTES AND ADDITIONAL DISCONAINED	4220	498200		С	Е			U	EP/ER	D/G	
FOOTNOTES AND ADDITIONAL INFORMATION:		FOOTN	OTES AND ADDITIONAL INFORMATION:	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.
- Anticipated amounts should be zero for the yearend preclosing trial balance.
- This row corresponds with SF133/Schedule P line 1020. However, budgetary and financial statement requirements for reporting adjustments differ from one another. For budgetary reporting, materiality thresholds do not apply, whereas for financial statement reporting, materiality thresholds do apply. Ending balances with a PYA (Prior Year Adjustment) are included in this row.
- 4 USSGL account balance must be zero for the year end preclosing trial balance.

Section V

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

SUPPLEMENT

Assoc. Lin Report No.			Debit/ Credit		Apport Cat	Auth Type	Avail BEA		Year of BA	PY Adj	Reduction Type	Status S			Fund Type	Financing Account Code		Credit	Addl.
S/P	BUDGETARY RESOURCES																		
P	All accounts:	·	,	*															
	Total new obligations, unexpired accounts																		
P 090	200 480100 Undelivered Orders - Obligations, Unpaid	E	D/C	D	A/B/E		M			X			U	N	EP/ER	D/G	-	+	1, 10
P 090	200 480100 Undelivered Orders - Obligations, Unpaid	В	D/C	D	A/B/E		M			X			U	N	EP/ER	D/G	+	-	1, 10
P 090	8 7 1	E	D/C	D/R	A/B/E		D/M	I		X			UX	I/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 10
P 090	200 480100 Undelivered Orders - Obligations, Unpaid	В	D/C	D/R	A/B/E		D/M			X			U X	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 10
P 090	C , 1	Е	D/C	D/R	A/B/E		D/M	I	BAL/NEW	X			U X	I/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 10
P 090	C , 1	В	D/C	D/R	A/B/E		D/M	I	BAL/NEW	X			U X	I/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 10
P 090	E , 1	E	D/C	D	A/B/E		M			X			U	N	EP/ER	D/G	-	+	1, 10
P 090		В	D/C	D	A/B/E		M			X			U	N	EP/ER	D/G	+	-	1, 10
P 090	000 488100 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E	D/C	D	A/B/E		M			X			U	N	EP/ER	D/G	-	+	8
P 090	000 488100 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	Е	D/C	D/R	A/B/E		D/M	[X			U X	I/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8
P 090	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	С	D/R	A/B/E		D/M	I	BAL	X			U X	Z/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
P 090	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	Е	С	D	A/B/E		M			X			U	N	EP/ER	D/G	-	+	
P 090	900 490100 Delivered Orders - Obligations, Unpaid	Е	D/C	D	A/B/E		M			X			U	N	EP/ER	D/G	-	+	1, 10
P 090	900 490100 Delivered Orders - Obligations, Unpaid	В	D/C	D	A/B/E		M			X			U	N	EP/ER	D/G	+	-	1, 10
P 090	900 490100 Delivered Orders - Obligations, Unpaid	Е	D/C	D/R	A/B/E		D/M	I		X			U X	I/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 10
P 090	900 490100 Delivered Orders - Obligations, Unpaid	В	D/C	D/R	A/B/E		D/M	I		X			U X	I/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 10
P 090	900 490200 Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E		D/M	I	BAL/NEW	X			U X	I/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8
P 090	900 490200 Delivered Orders - Obligations, Paid	E	D/C	D	A/B/E		M			X			U	N	EP/ER	D/G	-	+	8
P 090	900 490800 Authority Outlayed Not Yet Disbursed	Е	D/C	D/R	A/E		D/M	I	BAL/NEW	X			U	N	EG/ER	N	-	+	1, 8
P 090	900 490800 Authority Outlayed Not Yet Disbursed	В	D/C	D/R	A/E		D/M	[BAL/NEW	X			U	N	EG/ER	N	+	-	1, 8
P 090	000 498100 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	Е	D/C	D	A/B/E		M			X			U	N	EP/ER	D/G	-	+	8
P 090	000 498100 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	Е	D/C	D/R	A/B/E		D/M	[X			U X	I/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8
P 090	000 498200 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	Е	С	D/R	A/B/E		D/M	I		X			U X	I/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
P 090	900 498200 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	Е	С	D	A/B/E		M			X			U	N	EP/ER	D/G	-	+	
	Appropriations used to liquidate unpaid lease obligations																		
P	This line is not required to be supported by the USSGL.																		
																		+	1
P 091	Total new obligations, unexpired accounts; and lease payments	1																—	\perp
<u> </u>																		<u> </u>	\perp
P	Automatically generated from the sum of lines 0900 and 0910.																		

											TAG	TAG		г			
Assoc Line	USSGL	Begin/	Dahit/	Daimh	Apport	Auth	Avail BEA Bor	row Fed/	Year of PY			TAS Status Tran	,	Financing Account			Addl.
Assoc. Line Report No.	Acct. USSGL Account Title	-		Flag			Time Cat Sou		BA Ad			Sch P Cod			Debit	Credi	
report 1100	The control of the co	Linu	or cure			1310	11	ree romea	2.1	Tieumetion Type		50	Tunu 13pe		Desir		1
C/P	W. IV. a. II. I														<u> </u>	-	+
S/P	Unobligated balance:														 		+
S/P 1000	Unobligated balance brought forward, Oct 1														 		+
	412200 Authority Adjusted for Interest on the Bureau of the Fiscal Service	В	D	D	I		M		X		U	U X/N	EG	N	+	_	3
3/1 1000	Securities Securities	В	D	D			IVI		Λ			U A/N	EG	11	' '		3
S/P 1000	412600 Amounts Appropriated From Specific Invested TAFS - Receivable	В	D/C	D		B/P	D/M	F	X	SEQ/XXX	U/E	U X/K/	N ES/ET	N	+	-	3, 7
S/P 1000	412700 Amounts Appropriated From Specific Invested TAFS - Payable	В	C	D			M	F	X	XXX	U/E	U X/K/	N EG	N	+	-	3
S/P 1000	412700 Amounts Appropriated From Specific Invested TAFS - Payable	В	C	D			D/M	F	X	SEQ/XXX	U/E	U X/K/	N ES/ET	N	+	-	3
	413600 Contract Authority To Be Liquidated by Trust Funds	В	C	D			D/M		X		U	U X/N	ET	N	+	-	3
S/P 1000	413700 Transfers of Contract Authority - Allocation	В	D/C	D			D/M	F	X		U	U X/N	ET	N	+	_	3
	413900 Contract Authority Carried Forward	В	D/C	D			D/M				U	U X/N	EG/EP/ER/ES/ET	N	+	-	3, 7
S/P 1000	414900 Borrowing Authority Carried Forward	В	D/C	D			M F/I	P/T			U	U N	EP/ER	D/G	+	-	3, 7
	414900 Borrowing Authority Carried Forward	В	D/C	D			D/M F/F	P/T			U	U X/N	EG/ET	N	+		3, 7
S/P 1000	414900 Borrowing Authority Carried Forward	В	D/C	D			D/M F/F	P/T			U	U X/N	EP/ER	N	+	-	3, 7
	415300 Transfers of Contract Authority - Non-Allocation	В	D/C	D			M	F	BAL/NEW X		U	U X/N	ET	N	+		3
S/P 1000	416600 Allocations of Realized Authority - To Be Transferred From Invested Balances	В	D/C	D		P/S	M	F	X		U	U X/N	EP/ES/ET	N	+	-	3
S/P 1000	416600 Allocations of Realized Authority - To Be Transferred From Invested Balances	В	D/C	D		P	D	F	X		U	U X/N	EG/ES/ET	N	+	-	3
S/P 1000	417100 Non-Allocation Transfers of Invested Balances - Receivable	В	D	D		P/S	D	F	X	XXX	U/E	U X/K/	N EG/ES/ET	N	+	-	3
S/P 1000	417100 Non-Allocation Transfers of Invested Balances - Receivable	В	D	D		P/S	M	F	X	SEQ/XXX	U/E	U X/K/	N ES/ET	N	+	-	3
S/P 1000	417200 Non-Allocation Transfers of Invested Balances - Payable	В	C	D		P/S	D	F	X	XXX	U	U X/N	ES/ET	N	+	-	3
S/P 1000	417200 Non-Allocation Transfers of Invested Balances - Payable	В	С	D		P/S	M	F	X	SEQ/XXX	U	U X/N	ES/ET	N	+	-	3
S/P 1000	417200 Non-Allocation Transfers of Invested Balances - Payable	В	С	D		P/S	M	F	X	XXX	U	U X/N	EP	N	+	-	3
S/P 1000	420100 Total Actual Resources - Collected	В	D/C	D			M				U	U N	EP/ER	D/G	+	-	3, 9
S/P 1000	420100 Total Actual Resources - Collected	В	D/C	D/R			D/M				U/E	U X/K/	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	3
S/P 1000	422100 Unfilled Customer Orders Without Advance	В	D/C	R			D/M	E/F	X		U/E	U X/K/	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	3, 7
S/P 1000	422100 Unfilled Customer Orders Without Advance	В	D/C	R			M	F	X		U	U N	EP	G	+	-	3, 7
S/P 1000	422100 Unfilled Customer Orders Without Advance	В	D/C	D			M	F	X		U	U N	EP/ER	D/G	+	-	3, 6
S/P 1000	422200 Unfilled Customer Orders With Advance	В	D/C	R			D/M	E/F/N	X		U/E	U X/K/	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	3, 7
S/P 1000	422300 Uncollected Subsidy from Program Account	В	D	D			M	F	X		U	U N	EP/ER	D/G	+	-	3
S/P 1000	422500 Expenditure Transfers From Trust Funds - Receivable	В	D/C	D			D/M		X		U/E	U X/K/	N EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	3, 7
S/P 1000	425100 Reimbursements Earned - Receivable	В	D/C	R			D/M	E/F	X		U/E	U X/K/	N EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	3, 7
S/P 1000	425100 Reimbursements Earned - Receivable	В	D/C	R			M	F	X		U	U N	EP	G	+	-	3, 7
S/P 1000	428300 Interest Receivable From Treasury	В	D/C	D			M		X		U	U N	EP/ER	D/G	+	-	3
S/P 1000	428300 Interest Receivable From Treasury	В	D/C	D			D/M		X		U/E	U X/K/	N EC/EG/EM/EP/ER/TR	N	+	-	3
S/P 1000	428500 Receivable From the Liquidating Fund	В	D	D			M		X		U	U N	EP/ER	D/G	+	-	3
S/P 1000	428500 Receivable From the Liquidating Fund	В	D	D			D/M		X		U/E	U X/K/	N EC/EG/EM/EP/ER/TR	N	+	-	3
S/P 1000	428600 Receivable From the Financing Fund	В	D	D			M		X		U	U N	EP/ER	D/G	+	-	3

Assoc. Line Report No.	USSGL Account Title	0	Debit/ Credit	Reimb Flag	Apport Cat		Avail BEA Borrow Fed/ Time Cat Source Nonfed	Year of BA Adj	Reduction Type	TAS TAS Status Status SF 133 Sch P		Fund Type	Financing Account Code		Credit	Addl.
S/P 1000	428600 Receivable From the Financing Fund	В	D	D			D/M	X		U/E U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	3
S/P 1000	0 428700 Other Federal Receivables	В	D	D			M	X		U U	N	EP/ER	D/G	+	-	3
S/P 1000	0 428700 Other Federal Receivables	В	D	D			D/M	X		U/E U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	3
S/P 1000	Adjustments to the Exchange Stabilization Fund (ESF)	В	D/C	D			M	X		U U	N	EP	N	+	-	3
S/P 1000	Appropriation Purpose Fulfilled - Balance Not Available	В	С	D			D/M	X		U U	N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	3
S/P 1000	1 438400 Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	D		S	D	X	OTR/SEQ	U/E U	X/K/N	EP/ER/ET/TR	N	+	-	3, 8
S/P 1000	1 438400 Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	D		В	M F/P/T	X	SEQ	U U	X/N	EP/ER/ES/ET	N	+	-	3, 8
S/P 1000	1 438400 Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	D		C	M	X	SEQ	U U	X/N	ES/ET	N	+	-	3, 8
S/P 1000	1 438400 Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	D		D	D/M	X	OTR	U/E U	X/K/N	ES/ET	N	+	-	3, 8
S/P 1000	1 438400 Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	D		P	M	X	SEQ	U/E U	X/K/N	EP	N	+	-	3, 8
S/P 1000	1 438400 Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	D		P	M	X	OTR/SEQ/XXX	U/E U	X/K/N	ES/ET	N	+	-	3, 8
S/P 1000	1 438400 Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	D		S	M	X	OTR/SEQ	U/E U	X/K/N	EG/EP/ER/ET/TR	N	+	-	3, 8
S/P 1000	1 438400 Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	D		P	D	X	ATB/OTR/SEQ/XX	X U/E U	X/K/N	ES/ET	N	+	-	3, 8
S/P 1000	1 438400 Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	D		P	D	X	SEQ	U/E U	X/K/N	EP/ER	N	+	-	3, 8
S/P 1000	1 438400 Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	D		S	D	X	ATB/OTR/SEQ	U/E U	X/K/N	EG	N	+		3, 8
S 1000	1 438400 Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	D		P	M	X	SEQ	Е	K/N	EG	N	+	-	3, 8
S/P 1000	1 438400 Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	D		S	D	X	ATB	U U	X/N	TR	N	+	-	3, 8
S/P 1000	1 438400 Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	D		S	M	X	SEQ	U U	X/N	ES	N	+	-	3, 8
S/P 1000	1 438400 Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	R		S	D	X	OTR/SEQ	U U	N	EG	N	+	-	3, 8
S/P 1000	1 438400 Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	R		S	M	X	SEQ	U/E U	X/K/N	EG/EP/TR	N	+		3, 8
S/P 1000	1 438400 Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	R		S	D	X	SEQ	U U	N	ET	N	+		3, 8
S/P 1000	1 439400 Receipts Unavailable for Obligation Upon Collection	В	D/C	D			D/M	X		U U	X/N	ES/ET	N	+	-	3, 8
S/P 1000	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances	В	D/C	D		C/P	D/M	X		UUU	X/N	ES/ET	N	+	-	3, 8
S/P 1000	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances	В	D/C	D		P	M	X		UUU	X/N	EG	N	+	-	3, 8
S/P 1000	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances	В	D/C	D		В	M	X		U U	X/N	EP	N	+	-	3, 8
S/P 1000	439730 Appropriations Temporarily Precluded From Obligation	В	С	D			D	X		U U	N	ES	N	+	-	3
S/P 1000	0 439800 Offsetting Collections Temporarily Precluded From Obligation	В	С	D		S	D/M	X		U U	X/N	EG/EP/ER	N	+	-	3
S/P 1000	0 439800 Offsetting Collections Temporarily Precluded From Obligation	В	С	R		S	D	X		U U	N	EG	N	+	-	3
S 1000	0 439800 Offsetting Collections Temporarily Precluded From Obligation	В	С	D		S	D	X		Е	K/N	EG	N	+	-	3
S/P 1000	0 480100 Undelivered Orders - Obligations, Unpaid	В	D/C	D	A/B/E		M	X		U U	N	EP/ER	D/G	+	-	3, 10
S/P 1000	0 480100 Undelivered Orders - Obligations, Unpaid	В	D/C	D/R	A/B/E		D/M	X		U/E U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	3, 10
S/P 1000	0 480200 Undelivered Orders - Obligations, Prepaid/Advanced	В	D/C	D/R	A/B/E		D/M	BAL/NEW X		U/E U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	3, 10
S/P 1000	0 480200 Undelivered Orders - Obligations, Prepaid/Advanced	В	D/C	D	A/B/E		M	X		U U	N	EP/ER	D/G	+	-	3, 10
S/P 1000	9 490100 Delivered Orders - Obligations, Unpaid	В	D/C	D	A/B/E		M	X		U U	N	EP/ER	D/G	+	-	3, 10
S/P 1000	9 490100 Delivered Orders - Obligations, Unpaid	В	D/C	D/R	A/B/E		D/M	X		U/E U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	3, 10
S/P 1000	490800 Authority Outlayed Not Yet Disbursed	В	D/C	D/R	A/E		D/M	BAL/NEW X		U U	N	EG/ER	N	+	-	3, 8

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Section V

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title		Debit/	Reimb A	Apport Cat	Auth A		EA Borrow Sat Source		Year of BA	PY Adj	Reduction Type			Trans.	Fund Type	Financing Account Code	Debit	Ad Credit In	ddl.
				Liiu	Credit	Tiag	Cat	Type 1		at Source	ronicu	D A	Auj	reduction Type	51 155	SCHI	Couc	runu Type	Couc	Debit	STCURE III	110.
P	1001		onary unobligated balance brought forward, Oct 1																			
P		I his line	e is not required to be supported by the USSGL.	I	T																	
S/P		Nonovno	enditure transfers:		1																-+	-
5/1		Nonexpo	enditure transfers.	1																	-+	-
S/P	1010	Unoblig	ated balance transferred to other accounts (-)																		-+	-
S/P			Allocations of Realized Authority - To Be Transferred From Invested	Е	С	D		P	1	D	F		X		U	U	N	ET	N	+	-	5
			Balances - Prior Year		_			_			_				_	_						
S/P	1010	416712	Allocations of Realized Authority - Transferred From Invested Balances - Prior Year	Е	С	D		P	I	D	F		X		U	U	N	ET	N	+	-	
S/P	1010	417600	Allocation Transfers of Prior-Year Balances	Е	С	D/R		P/S	D.	/M	F		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1010	419000	Transfers - Prior-Year Balances	Е	С	D		P/S	D	/M	F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1010	419000	Transfers - Prior-Year Balances	Е	С	R		S	I	D	F		X		U	U	N	EG/ER/ES	N	+	-	
S/P	1010	419000	Transfers - Prior-Year Balances	Е	С	R		S	N	M	F		X		U	U	N	EP	G	+	-	
S/P	1010	419000	Transfers - Prior-Year Balances	Е	С	R		S	N	M	F		X		U	U	N	EG/EP/ER	N	+	-	
S/P	1010	419000	Transfers - Prior-Year Balances	E	C	D		S	N	М	F		X		U	U	N	EP	D/G	+	-	
S	1010	419700	Balance Transfers-Out - Expired to Expired	E	C	D		P/S	D	/M			X		Е		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1010	423100	Unfilled Customer Orders With Advance - Transferred	Е	С	R		S	D	/M	F		X		U	U	X/N	EG	N	+	-	
S/P		0	ated balance transferred from other accounts	1	1																	
S/P			Allocations of Realized Authority - To Be Transferred From Invested Balances - Prior Year	Е	D	D		P	I	D	F		X		U	U	N	ET	N	+	- :	5
S/P	1011	416712	Allocations of Realized Authority - Transferred From Invested Balances - Prior Year	Е	D	D		P	I	D	F		X		U	U	N	ET	N	+	-	
S/P	1011	417600	Allocation Transfers of Prior-Year Balances	Е	D	D/R		P/S	D	/M	F		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1011	419000	Transfers - Prior-Year Balances	E	D	D		P/S	D	/M	F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1011	419000	Transfers - Prior-Year Balances	Е	D	R		S	N	М	F		X		U	U	N	EP	G	+	-	
S/P	1011	419000	Transfers - Prior-Year Balances	E	D	R		S	I	D	F		X		U	U	N	EG/EP/ER/ES	N	+	-	
S/P	1011	419000	Transfers - Prior-Year Balances	Е	D	R		S		M	F		X		U	U	N	EG/EP/ER	N	+	-	
S/P	1011	419000	Transfers - Prior-Year Balances	Е	D	D		S		M	F		X		U	U	N	EP	D/G	+	-	
S			Balance Transfers-In - Expired to Expired	Е	D	D		P/S	D				X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1011	423100	Unfilled Customer Orders With Advance - Transferred	Е	D	R		S	D	/M	F		X		U	U	X/N	EG	N	+	-	4
S/P		0	ated balance transfers between expired and unexpired accounts (+ or -)																			
S/P			Balance Transfers - Extension of Availability Other Than Reappropriations		D/C	D		P/S		/M	F		X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P			Balance Transfers - Extension of Availability Other Than Reappropriations		D/C	R		S		D	F		X		U/E	U	X/K/N	EG	N	+	- (6
S/P			Balance Transfers - Unexpired to Expired	E	D/C	D		P/S		/M			X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	_
S/P	1012	419900	Transfer of Expired Expenditure Transfers - Receivable	Е	D/C	D			D	/M	F		X		U/E	U	X/K/N	ET	N	+	-	_
G /TT	1015						_															_
S/P	1013	Unoblig	ated balance of contract authority transferred to or from other accounts	(net) (-	+ or -)																	

SUPPLEMENT Section V

		USSGL Crosswalk - SF 13	3 and	Sched	ule P -	Repor	t on B	udget	Execution a	and Bu	dgetary	Resou	rces and Budget Pr	ogra	am a	nd Finaı	ncing Schedule				
Assoc. Report	Line USSGL No. Acct. US	SSGL Account Title	_	Debit/ Credit	Reimb Flag	Apport Cat			EA Borrow Cat Source N	Fed/ Nonfed	Year of BA	PY Adj	Stat	tus		Trans.	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
S/P	1013 415300 Tr	ansfers of Contract Authority - Non-Allocation	E	D/C	D				M	F	BAL	X	U	J	U	X/N	ET	N	+	-	1
S/P	1013 415300 Tr	ansfers of Contract Authority - Non-Allocation	В	D/C	D				M	F	BAL	X	U	J	U	X/N	ET	N	-	+	1
C/D																					
S/P	Adjustmen	ts:																			
S/P	1020 Adjustmen	t to unobligated balance brought forward, Oct 1 (+ or -)																			
S/P	1020 411100 De	ebt Liquidation Appropriations	Е	D/C	D		D/P	I	D/M			B/P	U/	/E	U	X/K/N	EG/EP/ER	N	+	-	
S/P	1020 411200 Lie	quidation of Deficiency - Appropriations	E	D/C	D			I	D/M			B/P	U/	/E	U	X/K/N	EG/EP/ER	N	+	-	
S/P	_	propriated Receipts Derived From Unavailable Trust or Special Fund eccipts	Е	D/C	D		D/P	I	D/M			B/P	XXX U/	Æ	U	X/K/N	ES/ET	N	+	-	
S/P	_	propriated Receipts Derived From Unavailable Trust or Special Fund eccipts	Е	D/C	D		P	I	D/M			B/P	SEQ U/	/E	U	X/K/N	ES/ET	N	+	-	
S/P		propriated Receipts Derived From Available Trust or Special Fund eccipts	Е	D/C	D		D/P	I	D/M			B/P	U/	/E	U	X/K/N	ES/ET	N	+	-	
S/P	1020 411500 Lo	an Subsidy Appropriation	Е	D/C	D		D/P	I	D/M			B/P	U/	/E	U	X/K/N	EG	N	+	-	
S/P	1020 411600 De	ebt Forgiveness Appropriation	Е	D/C	D		P	I	D/M			B/P	U/	/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020 411601 De	ebt Forgiveness - Cancellation of Debt Adjustment	Е	D/C	D		P		D			B/P	U	J	U	N	EP	N	+	-	
S/P	1020 411700 Lo	an Administrative Expense Appropriation	E	D/C	D		D/P	I	D/M			B/P	U/	/E	U	X/K/N	EG	N	+	-	
S/P		eestimated Loan Subsidy Appropriation	Е	D/C	D				M			B/P	U/	/E	U	X/K/N	EG	N	+	-	
S/P	1020 411900 Ot	her Appropriations Realized	Е	D/C	D		D/E/F/P	I	D/M			B/P	U/	/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET	N	+	-	
S/P	1020 411910 Inc	definite Appropriation - Upward Adjustments	Е	D/C	D		D/P	I	D/M			B/P	U/	/E	U	X/K/N	EC/EG/EM/EP/ER	N	+	-	
S/P		nounts Appropriated From Specific Invested TAFS Reclassified - eceivable - Cancellation	Е	D/C	D		P/S	I	D/M			P	U/	/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P		nthority Adjusted for Interest on the Bureau of the Fiscal Service curities	Е	D/C	D				M			B/P	U	J	U	X/N	EG	N	+	-	
S/P		nounts Appropriated From Specific Invested TAFS Reclassified - eccivable - Temporary Reduction	Е	D/C	D		P/S	I	D/M			B/P	U/	/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P		nounts Appropriated From Specific Invested TAFS Reclassified - yable - Temporary Reduction/Cancellation	Е	D/C	D			I	D/M			B/P	U	J	U	X/N	ES/ET	N	+	-	
S/P		nounts Appropriated From Specific Invested TAFS Reclassified - yable - Temporary Reduction/Cancellation	Е	D/C	D				M			B/P	U/	/E	U	X/K/N	EG	N	+	-	
S/P	1020 412500 Lo	an Modification Adjustment Transfer Appropriation	Е	D/C	D				M			B/P	U	J	U	N	EP/ER	D/G	+	-	
S/P	1020 412500 Lo	an Modification Adjustment Transfer Appropriation	Е	D/C	D			I	D/M			B/P	U/	Æ	U	X/K/N	EG	N	+	-	
S/P		an Modification Adjustment Transfer Appropriation	Е	D/C	D			I	D/M			B/P	U/	Æ	U	X/K/N	EP/ER	N	+	-	
S/P		nounts Appropriated From Specific Invested TAFS - Receivable	Е	D/C	D		B/P		M	F		B/P	SEQ/XXX U/	Æ	U	X/K/N	ES/ET	N	+	-	
S/P	1020 412600 Ar	nounts Appropriated From Specific Invested TAFS - Receivable	Е	D/C	D		P		D	F		B/P	XXX U/	Æ	U	X/K/N	ES/ET	N	+	-	
S/P	1020 412700 Ar	nounts Appropriated From Specific Invested TAFS - Payable	Е	D/C	D				D/M	F		B/P	SEQ/XXX U/	/E	U	X/K/N	ES/ET	N	+	-	
S/P		nounts Appropriated From Specific Invested TAFS - Transfers-In	Е	D/C	D		P		D/M	F		B/P	XXX U/		U	X/K/N	EG	N	+	-	
S/P		nounts Appropriated From Specific Invested TAFS - Transfers-In	Е	D/C	D		B/P		D/M	F		B/P	SEQ/XXX U/		U	X/K/N	ES/ET	N	+	-	
S/P	1020 412900 Ar	nounts Appropriated From Specific Invested TAFS - Transfers-Out	E	D/C	D		P	I	D/M	F		B/P	XXX U/	/E	U	X/K/N	EG	N	+	-	

Section V

SUPPLEMENT

Part 1

Assoc. Repor		USSGL Acct.	USSGL Account Title		Debit/	Reimb Flag	Apport Cat	Auth Type	BEA Borrow Cat Source		Year of BA	PY Adj	Reduction Type	TAS Status SF 133		Trans.	Fund Type	Financing Account Code	Debit	Addl. Credit Info.
S/P	1020	412900	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	Е	D/C	D		B/P	D/M	F		B/P	SEQ/XXX	U/E	U	X/K/N	ES/ET	N	+	-
S/P	1020	413000	Appropriation to Liquidate Contract Authority Withdrawn	Е	D/C	D			D/M			B/P	`	U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S/P	1020	413100	Current-Year Indefinite Contract Authority	Е	D/C	D			D/M			P		U	U	N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S/P	1020	413120	Current-Year Definite Contract Authority	Е	D/C	D			D/M			P		U	U	N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S/P	1020	413200	Substitution of Contract Authority	Е	D/C	D/R		S	M			P		U	U	X/N	ER	N	+	-
S/P	1020	413300	Decreases to Indefinite Contract Authority	Е	D/C	D			D/M			P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S/P	1020	413400	Indefinite Contract Authority Withdrawn	Е	D/C	D			D/M			P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S/P	1020	413500	Contract Authority Liquidated	Е	D/C	D		P/S	D/M			B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S/P	1020	413600	Contract Authority To Be Liquidated by Trust Funds	Е	D/C	D			D/M			P		U	U	X/N	ET	N	+	-
S/P	1020	413700	Transfers of Contract Authority - Allocation	Е	D/C	D			M	F		B/P		U	U	X/N	ET	N	+	-
S/P	1020	413800	Appropriation to Liquidate Contract Authority	Е	D/C	D			D/M			B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S/P	1020	414000	Substitution of Borrowing Authority	Е	D/C	D/R		P/S	D/M F/P/T			P		U	U	X/N	EG/EP	N	+	-
S/P	1020	414100	Current-Year Indefinite Borrowing Authority	Е	D/C	D			M F/P/T			P		U	U	N	EP/ER	D/G	+	-
S/P	1020	414100	Current-Year Indefinite Borrowing Authority	Е	D/C	D			D/M F/P/T			P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S/P	1020	414120	Current-Year Definite Borrowing Authority	Е	D/C	D			M F/P/T			P		U	U	N	EP/ER	D/G	+	-
S/P	1020	414120	Current-Year Definite Borrowing Authority	Е	D/C	D			D/M F/P/T			P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S/P	1020	414300	Current-Year Decreases to Indefinite Borrowing Authority	Е	D/C	D			M F/P/T			P		U	U	N	EP/ER	D/G	+	-
S/P	1020	414300	Current-Year Decreases to Indefinite Borrowing Authority	Е	D/C	D			D/M F/P/T			P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S/P	1020	414400	Borrowing Authority Withdrawn	Е	D/C	D			D/M F/P/T			P		U	U	N	EP/ER	D/G	+	-
S/P	1020	414400	Borrowing Authority Withdrawn	Е	D/C	D			D/M F/P/T			P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S/P	1020	414600	Actual Repayments of Debt, Current-Year Authority	Е	D/C	D		В	M			B/P		U	U	X/N	EP/ET	N	+	-
S/P	1020	414600	Actual Repayments of Debt, Current-Year Authority	Е	D/C	D		S	M			B/P		U	U	N	EP/ER	D/G	+	-
S/P	1020	414600	Actual Repayments of Debt, Current-Year Authority	Е	D/C	D		В	M			B/P		U	U	N	EP/ER	D	+	-
S/P	1020	414600	Actual Repayments of Debt, Current-Year Authority	E	D/C	D/R		P/S	D/M			B/P		U	U	X/K/N	EC/EG/EM/ES/ET/TR	N	+	-
S/P	1020	414600	Actual Repayments of Debt, Current-Year Authority	Е	D/C	D/R		P/S	D/M			B/P		U/E	U	X/K/N	EP/ER	N	+	-
S/P	1020	414700	Actual Repayments of Debt, Prior-Year Balances	Е	D/C	D			M			B/P		U	U	N	EP/ER	D/G	+	-
S/P	1020	414700	Actual Repayments of Debt, Prior-Year Balances	Е	D/C	D/R			D/M			B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S/P	1020	415000	Reappropriations - Transfers-In	E	D/C	D			D/M			B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S/P	1020	415100	Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority	Е	D/C	D		S	M			B/P		U	U	N	EP/ER	D/G	+	-
S/P	1020	415100	Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority	Е	D/C	D		P	M			B/P		U	U	X/N	ES	N	+	-
S/P	1020	415100	Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority	Е	D/C	D		S	D/M			B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S/P	1020	415200	Actual Capital Transfers to the General Fund of the U.S. Government, Prior Year Balances	- E	D/C	D			M			B/P		U	U	N	EP/ER	D/G	+	-
S/P	1020	415200	Actual Capital Transfers to the General Fund of the U.S. Government, Prior Year Balances	- E	D/C	D			D/M			B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S/P	1020	415300	Transfers of Contract Authority - Non-Allocation	Е	D/C	D			M	F	BAL/NEW	B/P		U	U	X/N	ET	N	+	-
			t e e e e e e e e e e e e e e e e e e e						 T											

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Section V

Assoc.	Line No.	USSGL Acct.	USSGL Account Title			Reimb A _I	pport Autl		BEA Borrov Cat Source		Year of BA	PY Adj	Reduction Type	TAS Status SF 133		Trans.	Fund Type	Financing Account Code	D-1:4	A Credit I	Addl.
Report						8	сат Тур	e Time		Nomed	DA	,	Reduction Type				• 1		Debit	credit 1	1110.
S/P	1020	415400	Appropriation to Liquidate Contract Authority - Non-Allocation - Transferred	Е	D/C	D			D			B/P		U	U	X/N	ET	N	+	-	
S/P	1020	415500	Appropriation to Liquidate Contract Authority - Allocation - Transferred	Е	D/C	D			D			B/P		U	U	X/N	ET	N	+	-	
S/P	1020	415700	Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation	Е	D/C	D	P		M			P		U	U	X/N	ET	N	+	-	
S/P	1020	415700	Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation	Е	D/C	D	P		D			P		U	U	X/N	EG	N	+	-	
S/P	1020	415730	Authority Made Available From Appropriations Previously Precluded From Obligation	Е	D/C	D			D			P		U	U	N	ES	N	+	-	
S/P	1020	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	Е	D/C	D/R			D/M			P		U	U	X/N	EP/ER	N	+	-	
S/P	1020	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	Е	D/C	D/R			D			P		U/E	U	X/K/N	EG	N	+	-	
S/P	1020	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	Е	D/C	D/R			М			P		U	U	X/N	ET	N	+	-	
S/P	1020	415901	Repayment of Repayable Advances - Prior-Year Balances	Е	D/C	D	B/P		M			B/P		U	U	N	ET	N	+	-	
S/P	1020	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances	Е	D/C	D	P/S		M	F		B/P		U	U	X/N	EP/ES/ET	N	+	-	
S/P	1020	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances	Е	D/C	D	P		D	F		B/P		U	U	X/N	EG/ES/ET	N	+	-	
S/P	1020	416700	Allocations of Realized Authority - Transferred From Invested Balances	Е	D/C	D	P		D/M	F		B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	416700	Allocations of Realized Authority - Transferred From Invested Balances	Е	D/C	D	S		M	F		B/P		U	U	X/N	EP	N	+	-	
S/P	1020	416800	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	Е	D/C	D			D/M	F		B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	417000	Transfers - Current-Year Authority	Е	D/C	D/R	P/S		D/M	F		B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	417000	Transfers - Current-Year Authority	Е	D/C	D	S		M	F		P		U	U	N	EP/ER	D/G	+	-	
S/P	1020	417100	Non-Allocation Transfers of Invested Balances - Receivable	E	D/C	D	P/S		D	F		B/P	XXX	U/E	U	X/K/N	EG/ES/ET	N	+	-	
S/P	1020	417100	Non-Allocation Transfers of Invested Balances - Receivable	Е	D/C	D	P/S		M	F		B/P	SEQ/XXX	U/E	U	X/K/N	ES/ET	N	+	-	
S/P	1020	417200	Non-Allocation Transfers of Invested Balances - Payable	Е	D/C	D	P/S		D	F		B/P	XXX	U	U	X/N	ES/ET	N	+	-	
S/P	1020	417200	Non-Allocation Transfers of Invested Balances - Payable	E	D/C	D	P/S		M	F		B/P	SEQ/XXX	U	U	X/N	ES/ET	N	+	-	
S/P			Non-Allocation Transfers of Invested Balances - Payable	Е	D/C	D	P/S		M	F		B/P	XXX	U	U	X/N	EP	N	+	-	
S/P			Non-Allocation Transfers of Invested Balances - Transferred	E	D/C	D	P/S		D	F		B/P	XXX	U/E	U	X/K/N	EG/ES/ET	N	+	-	
S/P			Non-Allocation Transfers of Invested Balances - Transferred	Е	D/C	D	P/S		M	F		B/P	SEQ/XXX	U/E	U	X/K/N	ES/ET	N	+	-	
S/P		417300	Non-Allocation Transfers of Invested Balances - Transferred	Е	D/C	D	P/S		M	F		B/P	XXX	U/E	U	X/K/N	EP	N	+	-	
S/P		417500	Allocation Transfers of Current-Year Authority for Non-Invested Accounts	Е	D/C	D/R	P/S		D/M	F		B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P		417600	Allocation Transfers of Prior-Year Balances	Е	D/C	D/R	P/S		D/M	F		B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P		419000	Transfers - Prior-Year Balances	E	D/C	D	P/S		D/M	F		B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	419000	Transfers - Prior-Year Balances	E	D/C	R	S		D	F		B/P		U	U	N	EG/ES	N	+	-	

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Section V

												TAS	T	15			Financing			
Assoc.	Line	USSGL		Begin/	Debit/	Reimb App	ort Auth Avai	I BEA B	Borrow Fed/	Year of	PY			tus Tr	ans.		Account			Addl.
Report	No.	Acct.	USSGL Account Title		Credit	Flag Ca		Cat S	Source Nonfed	BA A	Adj	Reduction Type SF 13	3 Scl	h P C	ode	Fund Type	Code	Debit	Credit	Info.
S/P	1020	419000	Transfers - Prior-Year Balances	E	D/C	D	S	M	F		P	U	Ţ	J	N	EP	D	+	-	6
S/P	1020	419100	Balance Transfers - Extension of Availability Other Than Reappropriations	Е	D/C	D	P/S	D/M	F	1	B/P	U/E	Ţ	J X	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020		Balance Transfers - Unexpired to Expired	E	D/C	D	P/S	D/M		1	B/P	U/E	Ţ	J X	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	D/C	D	P/S	D/M	F	1	B/P	U/E	Ţ	J X	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1020	419600	Balance Transfers-In - Expired to Expired	E	D	D	P/S	D/M		1	B/P	E		k	J/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1020	419700	Balance Transfers-Out - Expired to Expired	Е	С	D	P/S	D/M		1	B/P	Е		k	J/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	421200	Liquidation of Deficiency - Offsetting Collections	Е	D/C	D		D/M	E/F/N	1	B/P	U/E	Ţ	J X	K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P	1020	422100	Unfilled Customer Orders Without Advance	E	D/C	R		D/M	E/F	1	B/P	U/E	Ţ	J X	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	422100	Unfilled Customer Orders Without Advance	E	D/C	R		M	F	1	B/P	U	Ţ	J	N	EP	G	+	-	
S/P	1020	422200	Unfilled Customer Orders With Advance	E	D/C	R		D/M	E/F/N	1	B/P	U/E	Ţ	J X	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	422300	Uncollected Subsidy from Program Account	E	D/C	D		M	F	1	B/P	U	Ţ	J	N	EP/ER	D/G	+	-	
S/P	1020	422500	Expenditure Transfers From Trust Funds - Receivable	E	D/C	D		D/M		I	B/P	U/E	τ	J X	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	425100	Reimbursements Earned - Receivable	E	D/C	R		M	F	I	B/P	U	τ	J	N	EP	G	+	-	
S/P	1020	425100	Reimbursements Earned - Receivable	E	D/C	R		D/M	E/F	1	B/P	U/E	Ţ	J X	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	425200	Reimbursements Earned - Collected From Federal/Non-Federal Exception	E	D/C	R		D/M	E/F	1	B/P	U/E	Ţ	J X	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
			Sources																I	
S/P	1020	425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E	D/C	R		D/M	E/F/N	I	B/P	U/E	τ	J X	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	425400	Reimbursements Earned - Collected From Non-Federal Sources	Е	D/C	R		D/M	N	I	B/P	U/E	Ţ	J X	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	425500	Expenditure Transfers from Trust Funds - Collected	E	D/C	D		D/M		1	B/P	U/E	Ţ	J X	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	426000	Actual Collections of Governmental-Type Fees	E	D/C	D		D/M		1	B/P	U/E	Ţ	J X	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	12
S/P	1020	426100	Actual Collections of Business-Type Fees	E	D/C	D		M		1	B/P	U	Ţ	J	N	EP/ER	D/G	+	-	
S/P	1020	426100	Actual Collections of Business-Type Fees	E	D/C	D		D/M		1	B/P	U/E	Ţ	J X	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	12
S/P	1020	426200	Actual Collections of Loan Principal	Е	D/C	D		M		I	B/P	U	Ţ	J	N	EP/ER	D/G	+	-	
S/P	1020	426200	Actual Collections of Loan Principal	Е	D/C	D		D/M		I	B/P	U/E	Ţ	J X	K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P	1020	426300	Actual Collections of Loan Interest	E	D/C	D		M		1	B/P	U	Ţ	J	N	EP/ER	D/G	+	-	
S/P	1020	426300	Actual Collections of Loan Interest	E	D	D		D/M		I	B/P	U/E	τ	J X	K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P	1020	426400	Actual Collections of Rent	E	D/C	D		M		1	B/P	U	Ţ	J	N	EP/ER	D/G	+	-	
S/P	1020	426400	Actual Collections of Rent	Е	D/C	D		D/M		I	B/P	U/E	Ţ	J X	K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P	1020	426500	Actual Collections From Sale of Foreclosed Property	Е	D/C	D		M		I	B/P	U	Ţ	J	N	EP/ER	D/G	+	-	
S/P	1020	426500	Actual Collections From Sale of Foreclosed Property	E	D/C	D		D/M		I	B/P	U/E	τ	J X	K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P	1020	426600	Other Actual Business-Type Collections From Non-Federal Sources	E	D/C	D		M		I	B/P	U	τ	J	N	EP/ER	D/G	+	-	
S/P	1020	426600	Other Actual Business-Type Collections From Non-Federal Sources	Е	D/C	D		D/M		I	B/P	U/E	Ţ	J X	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	12
S/P	1020	426700	Other Actual Governmental-Type Collections From Non-Federal Sources	E	D/C	D		M		I	B/P	U	τ	J	N	EP/ER	D/G	+	-	
S/P	1020	426700	Other Actual Governmental-Type Collections From Non-Federal Sources	Е	D/C	D		D/M		I	B/P	U/E	τ	J X	K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P	1020	426800	Interest Collected From Foreign Securities and Special Drawing Rights	Е	D/C	D		M		1	B/P	U	τ	J	N	EP	N	+	-	
			(SDR)																[
S/P	1020	427100	Actual Program Fund Subsidy Collected	Е	D/C	D		M		1	B/P	U	τ	J	N	EP/ER	D/G	+	-	
S/P	1020	427100	Actual Program Fund Subsidy Collected	Е	D/C	D		D/M]	B/P	U/E	τ	J X	K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P	1020	427300	Interest Collected From Treasury	Е	D/C	D		M]	B/P	U	τ	J	N	EP/ER	D/G	+	-	
S/P	1020	427300	Interest Collected From Treasury	Е	D/C	D		D/M]	B/P	U	Ţ	J 3	J/N	EG/EP/ER/TR	N	+	-	

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	LICCOL		ъ .	, B 1.4/	ъ		41 A 31 DE	4 B	E 1/	37 6	DX/		TAS	TAS	ar.		Financing		
Assoc. Line Report No.	USSGI Acct.	USSGL Account Title	End	Debit/ Credit	Flag		th Avail BE pe Time Ca			Year of BA	PY Adj	Reduction Type	Status SF 133		Trans. Code	Fund Type	Account Code	Debit Credi	Addl. lit Info.
S/P 1020	427500	Actual Collections From Liquidating Fund	Е	D/C	D		N				B/P		U	U	N	EP/ER	D/G	+ -	$\overline{1}$
S/P 1020	427500	Actual Collections From Liquidating Fund	Е	D/C	D		D/1	М			B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+ -	+
S/P 1020	427600	Actual Collections From Financing Fund	Е	D/C	D		N				B/P		U	U	N	EP/ER	D/G	+ -	_
S/P 1020	427600	Actual Collections From Financing Fund	Е	D/C	D		D/1	М			B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+ -	
S/P 1020	427700	Other Actual Collections - Federal/Non-Federal Exception Sources	Е	D/C	D		N				B/P		U	U	N	EP/ER	D/G	+ -	
S/P 1020	427700	Other Actual Collections - Federal/Non-Federal Exception Sources	Е	D/C	D		D/I	M			B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+ -	12
S/P 1020	428300	Interest Receivable From Treasury	Е	D/C	D		N				B/P		U	U	N	EP/ER	D/G	+ -	
S/P 1020	428300	Interest Receivable From Treasury	Е	D/C	D		D/I	M			B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+ -	
S/P 1020	428300	Interest Receivable From Treasury	Е	D/C	R		N				B/P		U	U	N	EP	N	+ -	6
S/P 1020	428500	Receivable From the Liquidating Fund	Е	D/C	D		N				B/P		U	U	N	EP/ER	D/G	+ -	
S/P 1020	428500	Receivable From the Liquidating Fund	Е	D/C	D		D/1	M			B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+ -	
S/P 1020	428600	Receivable From the Financing Fund	Е	D/C	D		N				B/P		U	U	N	EP/ER	D/G	+ -	
S/P 1020	428600	Receivable From the Financing Fund	Е	D/C	D		D/	M			B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+ -	
S/P 1020	428700	Other Federal Receivables	Е	D/C	D		N				B/P		U	U	N	EP/ER	D/G	+ -	
S/P 1020	428700	Other Federal Receivables	Е	D/C	D		D/1	M			B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+ -	
S/P 1020	429000	Amortization of Investments in U.S. Treasury Zero Coupon Bonds	Е	D/C	D		N				B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+ -	
S/P 1020	429500	Adjustments to the Exchange Stabilization Fund (ESF)	Е	D/C	D		N				P		U	U	N	EP	N	+ -	
S/P 1020	432000	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	s E	D/C	D		Е				P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+ -	
S 1020	435000	Canceled Authority	Е	D/C	D		D/1	M			B/P		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+ -	
S/P 1020	435100	Partial or Early Cancellation of Authority	Е	D/C	D		D/1	M			B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+ -	
S/P 1020	435400	Appropriation Withdrawn	Е	D/C	D		P D/	M			B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/TR	N	+ -	
S/P 1020	435500	Cancellation of Appropriation From Unavailable Receipts	Е	D/C	D		D/1	M			B/P		U/E	U	X/K/N	ES/ET	N	+ -	
S/P 1020	435600	Cancellation of Appropriation From Invested Balances	Е	D/C	D		D/1	M			B/P		U/E	U	X/K/N	ES/ET	N	+ -	
S/P 1020	435700	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	Е	D/C	D		D/1	М			P		U/E	U	X/K/N	ES/ET	N	+ -	
S/P 1020	436000	Appropriation Purpose Fulfilled - Balance Not Available	Е	С	D		D/	M			P		U	U	N	EC/EG/EM/EP/ER/ES/ET/TR	N	+ -	
S/P 1020	437000	Offset to Appropriation Realized for Redemption of Treasury Securities	Е	D/C	D		N				B/P		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+ -	
S/P 1020	438200	Temporary Reduction - New Budget Authority	Е	D/C	D		S D				P	ATB	U	U	X/N	EG/TR	N	+ -	
S/P 1020	438200	Temporary Reduction - New Budget Authority	Е	D/C	D]	D D/	M			P	OTR	U/E	U	X/K/N	ES/ET	N	+ -	
S/P 1020	438200	Temporary Reduction - New Budget Authority	Е	D/C	D		P D				P	ATB/OTR/SEQ	U/E	U	X/K/N	ES/ET	N	+ -	
S/P 1020	438200	Temporary Reduction - New Budget Authority	Е	D/C	D]	B N	F/P/T			P	SEQ	U/E	U	X/K/N	EP/ER/ES/ET	N	+ -	
S/P 1020	438200	Temporary Reduction - New Budget Authority	Е	D/C	D		C M				P	SEQ	U/E	U	X/K/N	ES/ET	N	+ -	
S/P 1020	438200	Temporary Reduction - New Budget Authority	Е	D/C	D		S D/	M			P	OTR/SEQ	U/E	U	X/K/N	EG/EP/ER	N	+ -	
S/P 1020	438200	Temporary Reduction - New Budget Authority	Е	D/C	D		S D				P	SEQ	U/E	U	X/K/N	ET	N	+ -	
S/P 1020	438200	Temporary Reduction - New Budget Authority	Е	D/C	D		S M				P	OTR/SEQ	U/E	U	X/K/N	TR	N	+ -	
S/P 1020	438200	Temporary Reduction - New Budget Authority	Е	D/C	D		P D				P	SEQ	U/E	U	X/K/N	EP/ER	N	+ -	
S/P 1020	438200	Temporary Reduction - New Budget Authority	Е	D/C	D		P N				P	SEQ	U/E	U	X/K/N	EP	N	+ -	
S/P 1020	438200	Temporary Reduction - New Budget Authority	Е	D/C	D		P M				P	OTR/SEQ	U/E	U	X/K/N	ES/ET	N	+ -	
S/P 1020	438200	Temporary Reduction - New Budget Authority	Е	D/C	R		S M				P	SEQ	U	U	N	EG/EP/TR	N	+ -	
S 1020	438200	Temporary Reduction - New Budget Authority	Е	D	R		S N				P	SEQ	Е		N	EG	N	+ -	

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USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

SUPPLEMENT

Assoc. Report	Line USSGL No. Acct.	USSGL Account Title	-	Debit/ Credit		Apport Cat		Avail BEA Time Cat		Year of BA	PY Adj	Reduction Type			S Trans. P Code	Fund Type	Financing Account Code		Credit	Addl. Info.
S/P	1020 438300	Temporary Reduction - Prior-Year Balances	Е	D/C	D		S	D/M		-	P	OTR/SEQ	U/E	U	X/K/N	EP/ER	N	+	=	
S/P	1020 438300	Temporary Reduction - Prior-Year Balances	E	D/C	D		P	D/M			P	OTR/SEQ	U/E	U			N	+		
S/P	1020 438300	Temporary Reduction - Prior-Year Balances	E	D/C	D		S	M			P	OTR/SEQ	U/E	U			N	+		\Box
S/P		Temporary Reduction - Prior-Year Balances	E	D/C	D		P	D			P	SEO	U/E	U			N	+	_	
S/P	1020 438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		S	D			P	OTR/SEQ	U/E	U			N	+		
S/P	1020 438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		D	D/M			P	OTR	U	U		ES/ET	N	+	_	
S/P	1020 438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		P	M			P	SEQ	U/E	U			N	+		
S/P	1020 438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		В	M	F/P/T		P	SEQ	U	U		EP/ER/ES/ET	N	+	_	
S/P	1020 438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		C	M	1/1/1		P	SEQ	U	U		ES/ET	N	+		
S/P	1020 438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		S	M			P	OTR/SEO	U/E	U			N	+		
S/P	1020 438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		S	D			P	ATB/OTR/SEQ	U/E	U			N	+	_	
S/P	1020 438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		S	M			P	OTR/SEQ	U/E	U			N	+		
S/P	1020 438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		P	D				ATB/OTR/SEQ/XXX		U			N	+	_	
S/P	1020 438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		P	M			P	OTR/SEQ/XXX	U/E	U			N	+	_	
S/P	1020 438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		P	D			P	SEQ	U/E	U			N	+	_	
S	1020 438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		P	M			P	SEQ	Е	_	K/N	EG	N	+	_	
S/P	1020 438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		S	D			P	ATB	U	U		TR	N	+	_	
S/P	1020 438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	R		S	M			P	SEQ	U	U		EG/EP/TR	N	+	_	
S/P	1020 438700	Temporary Reduction of Appropriation From Unavailable Receipts, New	E	D/C	D			D			B/P	ATB/OTR/SEQ	U/E	U			N	+	-	
		Budget Authority																		
S/P	1020 438700	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	Е	D/C	D			M			B/P	OTR/SEQ	U/E	U	X/K/N	ES/ET	N	+	-	
S/P	1020 438800	Temporary Reduction of Appropriation From Unavailable Receipts, Prior- Year Balances	Е	D/C	D			D/M			B/P	OTR/SEQ	U/E	U	X/K/N	ES/ET	N	+	-	
S	1020 439000	Reappropriations - Transfers-Out	Е	D/C	D			D/M			B/P		Е		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020 439100	Adjustments to Indefinite Appropriations	Е	D/C	D			D/M			B/P		U/E	U	X/K/N	EG/EP/ER	N	+	-	
S/P	1020 439200	Permanent Reduction - New Budget Authority	Е	D/C	D		В	D	F/P/T		B/P	OTR	U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020 439200	Permanent Reduction - New Budget Authority	Е	D/C	D		P	D			B/P	ATB/OTR/SEQ	U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020 439200	Permanent Reduction - New Budget Authority	Е	D/C	D		В	M	F/P/T		B/P	OTR	U/E	U	X/K/N	EP/ER/ET	N	+	-	
S/P	1020 439200	Permanent Reduction - New Budget Authority	Е	D/C	D		В	M	F/P/T		B/P	OTR/SEQ	U/E	U	X/K/N	EG	N	+	-	
S/P	1020 439200	Permanent Reduction - New Budget Authority	Е	D/C	D		P	M			B/P	OTR/SEQ	U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020 439200	Permanent Reduction - New Budget Authority	Е	D/C	D		С	D/M			B/P	ATB/OTR	U/E	U	X/K/N	ET	N	+	-	
S/P	1020 439200	Permanent Reduction - New Budget Authority	Е	D/C	D		С	D/M			B/P	OTR	U/E	U	X/K/N	EG/EP/ER	N	+	-	
S/P	1020 439200	Permanent Reduction - New Budget Authority	Е	D/C	D		D	D			B/P	ATB/SEQ	U/E	U	X/K/N	EG	N	+	-	
S/P	1020 439200	Permanent Reduction - New Budget Authority	Е	D/C	D		D	D			B/P	OTR	U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020 439200	Permanent Reduction - New Budget Authority	Е	D/C	D		D	M			B/P	OTR	U/E	U	X/K/N	ES/ET	N	+	-	
S/P		Permanent Reduction - New Budget Authority	Е	D/C	D		R/S	D/M			B/P	OTR	U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P		Permanent Reduction - New Budget Authority	Е	D/C	D		S	M			B/P	SEQ	U/E	U			N	+	-	
S/P		Permanent Reduction - New Budget Authority	Е	D/C	D		С	M			P	OTR	U	U		ES	N	+	-	
S/P	1020 439300	Permanent Reduction - Prior-Year Balances	Е	D/C	D		В	D/M	F/P/T		B/P	OTR	U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	

															TAS	TAS		F:			
Assoc.	Line	USSGL		Begin/	Debit/	Reimb	Apport	Auth	Avail BEA	Borrow	Fed/	Year of	PY			tatus Trai	IS.	Financing Account	3		Addl.
Report	No.		USSGL Account Title				Cat	Type	Time Cat			BA	Adj	Reduction Type		Sch P Coc		Code	Debit	Credit	
S/P	1020	439300	Permanent Reduction - Prior-Year Balances	Е	D/C	D		D/P/S	D/M				B/P	OTR/SEQ	U/E	U X/K	N EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	439300	Permanent Reduction - Prior-Year Balances	Е	D/C	D		С	D/M				P	OTR	U/E	U X/K	N EG/EP/ER/ET	N	+	-	
S/P	1020	439300	Permanent Reduction - Prior-Year Balances	Е	D/C	D		R	D/M				B/P	OTR	U/E	U X/K	N EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	439400	Receipts Unavailable for Obligation Upon Collection	Е	D/C	D			D/M				B/P		U	U N	ES/ET	N	+	-	
S/P	1020	439600	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection	Е	D/C	D			D/M				B/P		U	U X/1	N ES/ET	N	+	-	
S/P	1020	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances	Е	D/C	D		C/P	D/M				B/P		U/E	U X/K	N ES/ET	N	+	-	
S/P	1020	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances	Е	D/C	D		P	D				B/P		U/E	U X/K		N	+	-	
S/P	1020		Appropriations Temporarily Precluded From Obligation - Prior-Year	E	D/C	D		P	D/M				P		U	U N	ET	N	+	-	
S/P			Appropriations Temporarily Precluded From Obligation	Е	D/C	D			D				B/P		U	U N		N	+	-	
S/P	1020	439800	Offsetting Collections Temporarily Precluded From Obligation	Е	D/C	D		S	D/M				B/P		U	U X/I	N EG/EP/ER	N	+	-	
S	1020	439800	Offsetting Collections Temporarily Precluded From Obligation	E	D/C	D		S	D				B/P		E	K/1	I EG	N	+	-	
S/P	1020	439900	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation	Е	D/C	D			D/M				B/P		U/E	U X/K	'N EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	D	A/B/E		M				B/P		U	U N	EP/ER	D/G	+	-	
S/P	1020	480100	Undelivered Orders - Obligations, Unpaid	Е	D/C	D/R	A/B/E		D/M				B/P		U/E	U X/K	N EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E		D/M			BAL/NEW	B/P		U/E	U X/K	'N EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D	A/B/E		M				B/P		U	U N	EP/ER	D/G	+	-	
S/P	1020	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	Е	D/C	D			M				B/P		U	U N	EP/ER	D/G	+	-	
S/P	1020	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	Е	D/C	D/R			D/M				B/P		U/E	U X/K	'N EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	Е	D/C	D			M		F/N		B/P		U	U N	EP/ER	D/G	+	-	
S/P	1020	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	Е	D/C	D/R			D/M		F/N		B/P		U/E	U X/K	N EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	Е	D/C	D	A/B/E		M				B/P		U	U N	EP/ER	D/G	+	-	
S/P	1020	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	Е	D/C	D/R	A/B/E		D/M				B/P		U/E	U X/K	N EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	Е	D/C	D/R	A/B/E		D/M			BAL	B/P		U/E	U X/K	N EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	Е	D/C	D	A/B/E		M				B/P		U	U N	EP/ER	D/G	+	-	
S/P	1020	490100	Delivered Orders - Obligations, Unpaid	E	D/C	D	A/B/E		M				B/P		U	U N	EP/ER	D/G	+	-	
S/P	1020	490100	Delivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E		D/M				B/P		U/E	U X/K	'N EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	490200	Delivered Orders - Obligations, Paid	Е	D/C	D/R	A/B/E		D/M			BAL/NEW	B/P		U/E	U X/K	N EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	490200	Delivered Orders - Obligations, Paid	Е	D/C	D	A/B/E		M				B/P		U	U N	EP/ER	D/G	+	-	1

SP 1003 989800 Authority Controlled Not We To Debussed Control Print From From From From From From From From	Assoc. Report		USSGL Acct.	USSGL Account Title	-	Debit/ Credit	Reimb Flag			Avail BEA Borrow Fed/ Time Cat Source Nonfec	Year of PY BA Ad		Reduction Type TAS Status S SF 133		Trans.	Fund Type	Financing Account Code		Credit	Addl. Info.
SP 102 970 102 103	S/P	1020	490800	Authority Outlayed Not Yet Disbursed	Е	D/C	D/R	A/E		D/M	BAL/NEW B/	/P	U	U	N	EG/ER	N	+	- '	
Display of Display Adjustments of Prior Vear Paid Polishered Orders - Obligations, E. B. D. D. D. M. EPER D. D. D. N. EPER D.	S/P	1020			Е	D/C	D			M	В/.	/P	U	U	N	EP/ER	D/G	+	-	
Relatine Collected Relatine Collected Relatine Collected SP 1000 49700 Downward Alignments of Priner Year Delivered Orders - Obligations, Unpaid E DC DR ABE DM BP UE U NRN ECEGEMEPERSETTE N + -	S/P			Obligations, Recoveries		D/C	D/R			D/M	B/.	/P	U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
Refined Collected	S/P	1020			Е	D/C	D			M E/F/N	B/.	/P	U	U	N	EP/ER	D/G	+	-	
SP 100-98100 Upward Adjustments of Price Year Delivered Order-Obligations, Plan E DC DR ABE DM BP UE U XKN ECEGEMEPERESETTR N + -	S/P	1020			Е	D/C	D/R			D/M E/F/N	B/	/P	U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
SP 1020 498200 Upward Adjustments of Prior-Vear Delivered Orders - Obligations, Paid E DC D ABE M BP UE U XKN BCEGEMEPER/SETTR N + -	S/P	1020	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	D	A/B/E		M	B/.	/P	U	U	N	EP/ER	D/G	+	_	
SP 102 98200 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid E DC D N/BE M N BP U U N EPER DC T	S/P			1 0	Е	D/C							U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	_	
No. 102 Recoveries of prior year unpaid abligations	S/P			, ,	Е	D/C	D/R	A/B/E			B/.	/P	U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+		ı
SP 1021 487100 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - E D D D M X U U N EPER D D + -	S/P	1020	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	D	A/B/E		M	B/	/P	U	U	N	EP/ER	D/G	+		i
SP 1021 487100 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - E D D D M X U U N EPER D D + -																			 	-
SP 1021 487100 Downward Adjustments of Prior-Year Unpaid Undelivered Orders E D DR DM X UE U X/KN ECEG/EMEPERES/ET/TR N + -				1 0 1 0	,														 	
SP 1021 497100 Downward Adjustments of Prior-Year Unpaid Delivered Orders - E D D D M X U U N EPER D D + -	S/P			Obligations, Recoveries	Е	D	D			M	X	X	U	U	N	EP/ER	D/G	+	- 	
S/P 1021 497100 Downward Adjustments of Prior-Year Unpaid Delivered Orders - E D D/R D/M X U/E U X/K/N EC/EG/EM/EP/ER/ES/ET/TR N + -	S/P	1021			Е	D	D/R			D/M	X	X	U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	- 	
Cobigations, Recoveries	S/P	1021	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	Е	D	D			M	X	X	U	U	N	EP/ER	D/G	+	-	
S/P 1022 415200 Actual Capital Transfers to the General Fund of the U.S. Government, Prior Year Balances E C D D/M X U U N EP/ER D/G +	S/P	1021			Е	D	D/R			D/M	X	X	U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P 1022 415200 Actual Capital Transfers to the General Fund of the U.S. Government, Prior Year Balances E C D D/M X U U N EP/ER D/G +	S/P	1022	Canital	transfer of unobligated balances to general fund (-)															 	
Year Balances			-	Actual Capital Transfers to the General Fund of the U.S. Government, Prior	Е	С	D			M	X	X	U	U	N	EP/ER	D/G	+	-	
Year Balances	S/P	1022		*	Е	С	D			D/M	X	X	U	U	N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P 1023 414700 Actual Repayments of Debt, Prior-Year Balances E C D M X U U N EP/ER D/G + - S/P 1023 414700 Actual Repayments of Debt, Prior-Year Balances E C D/R D/M X U U N EC/EG/EM/EP/ER/ES/ET/TR N + - S/P 1023 415901 Repayment of Repayable Advances - Prior-Year Balances E C D B/P M X U U N ES/ET N + - S/P 1024 Unobligated balance of borrowing authority withdrawn E C D D/M F/P/T X U U N EP/ER D/G + - S/P 1024 414400 Borrowing Authority Withdrawn E C D D/M F/P/T X U U N EP/ER D/G + -	S/P	1022		*	Е	С	R			D/M	X	X	U	U	N	EP/ER	N	+	-	
S/P 1023 414700 Actual Repayments of Debt, Prior-Year Balances E C D/R D/M X U U N EC/EG/EM/EP/ER/ES/ET/TR N + - S/P 1023 415901 Repayment of Repayable Advances - Prior-Year Balances E C D B/P M X U U N ES/ET N + - S/P 1024 Unobligated balance of borrowing authority withdrawn E C D D/M F/P/T X U U N EP/ER D/G + -																			—— 	
S/P 1023 415901 Repayment of Repayable Advances - Prior-Year Balances E C D B/P M X U U N ES/ET N + - S/P 1024 Unobligated balance of borrowing authority withdrawn (-) S/P D/M F/P/T X U U N EP/ER D/G + -				* *								_							-	
S/P 1024 Unobligated balance of borrowing authority withdrawn (-) Borrowing Authority Withdrawn E C D D/M F/P/T X U U N EP/ER D/G + -																				
S/P 1024 414400 Borrowing Authority Withdrawn E C D D/M F/P/T X U U N EP/ER D/G + -	S/P	1023	415901	Repayment of Repayable Advances - Prior-Year Balances	Е	С	D		B/P	M	X	X	U	U	N	ES/ET	N	+	-	
S/P 1024 414400 Borrowing Authority Withdrawn E C D D/M F/P/T X U U N EP/ER D/G + -	S/P	1024	Unobliga	ated balance of borrowing authority withdrawn (-)															 	
	S/P		O	· · · · · · · · · · · · · · · · · · ·	Е	С	D			D/M F/P/T	X	X	U	U	N	EP/ER	D/G	+	-	
	S/P	1024	414400	Borrowing Authority Withdrawn		С	D					_	U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+		

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Section V

Assoc. Repor		USSGL Acct.	USSGL Account Title			Reimb Apport	rt Auth	BEA Borrow Cat Source N		Year of BA	PY Adj	Reduction Type	TAS Status SF 133		Trans. Code	Fund Type	Financing Account Code		Credit	Addl. Info.
S/P		0	ated balance of contract authority withdrawn (-)																	
S/P			Indefinite Contract Authority Withdrawn	Е	C	D		D/M			X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1025	413415	Adjustment for Definite Contract Authority - Prior-Year	Е	С	D		M			X		U	U	X/N	ET	N	+	-	
S/P	1026	Adjustn	lent for change in allocation of trust fund limitation or foreign exchange	valuati	on	+														
S/P	1026	429500	Adjustments to the Exchange Stabilization Fund (ESF)	Е	D/C	D		M			X		U	U	N	EP	N	+	-	1
S/P	1026	429500	Adjustments to the Exchange Stabilization Fund (ESF)	В	D/C	D		M			X		U	U	N	EP	N	-	+	1
S/P	1026	432000	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	Е	D/C	D		D			X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1027	Adjustn trust fui	nent in unobligated balances for change in investments of zero coupon bo nds)	nds (sp	ecial an	d non-revolvin	ıg													
S/P		This line	e is not required to be supported by the USSGL at this time, but will be r	equired	d in the	future.														
S/P	1028	Adjustn	 nent in unobligated balances for change in investments of zero coupon bo	nds (re	volving	funds)														
S/P		This line	e is not required to be supported by the USSGL at this time, but will be r	equired	d in the	future.														
G (T)	1000	0.1																		
S/P			alances withdrawn to Treasury (-)	T _	_								_							
S			Canceled Authority	Е	C	D		D/M			X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P			Canceled Authority	Е	C	D		D/M			X		U	U	X/N	EG/EM/ER/ES/ET/TR	N	+	-	
S/P	1029	435100	Partial or Early Cancellation of Authority	Е	C	D		D/M			X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1020	Othou h	alances withdrawn to special or trust funds (-)																	
S/P			Cancellation of Appropriation From Unavailable Receipts	Е	С	D		D/M			X		U/E	U	X/K/N	ES/ET	N	+	_	
S/P			Cancellation of Appropriation From Invested Balances	E	C	D		D/M D/M			X		U/E	U	X/K/N	ES/ET ES/ET	N	'	-	
S/P			Cancellation of Appropriated Amounts Receivable From Invested Trust or	E	C	D		D/M D/M			X		U/E	U	X/K/N	ES/ET ES/ET	N	+	-	
3/1	1030	433700	Special Funds	E		D		D/M			Λ		U/E	U	A/K/N	ES/E1	IN	т		
S/P	1031	Other b	alances not available (-)																	
S/P	1031	436000	Appropriation Purpose Fulfilled - Balance Not Available	Е	С	D		D/M			X		U	U	N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
S/P			Appropriation Purpose Fulfilled - Balance Not Available	В	С	D		D/M			X		U	U	N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
S/P	1032	Refunds	s and recoveries temporarily precluded from obligation (special and trus	t funds)	(-)															
S/P			Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection	Е	С	D		D/M			X	_	U	U	X/N	ES/ET	N	+	-	
S/P	1032	439900	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation	Е	С	D		D/M			X		U	U	X/N	ES/ET	N	+	-	
S/P			ies of prior year paid obligations	ı										_						
S/P	1033		Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	Е	D	R		M	F/N		X		U	U	N	EP/ER	D/G	+	-	

Assoc. Report		USSGL Acct.	USSGL Account Title		Debit/ Credit		Apport Cat	Auth Type	Avail BEA Time Cat	Borrow Fed/ Source Nonfed	Year of PY BA Adj	Reduction Type	Status		s Trans	Fund Type	Financing Account Code		Credit	Addl. Info.
S/P	1033		Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	Е	D	D/R			D/M	F/N	X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1033		Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	Е	D	D			M	E/F/N	X		U	U	N	EP/ER	D/G	+	-	
S/P	1033		Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	Е	D	D/R			D/M	E/F/N	X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
P	1034	Adjustm	nent for unobligated balance used to liquidate deficiencies (-)																	
P		This line	e is not required to be supported by the USSGL at this time, but will be r	equired	in the	future.														
0.00	1025																		<u> </u>	
S/P			ated balance precluded from obligation (limitation on obligations) (specia					D.	D.0.4		37		**	* *	2.7	DO (EM	27		<u> </u>	
S/P	1035	439701	Appropriations Temporarily Precluded From Obligation - Prior-Year	Е	С	D		P	D/M		X		U	U	N	ES/ET	N	+	<u> </u>	
S/P			nent for debt forgiveness																	
S/P	1036	411601	Debt Forgiveness - Cancellation of Debt Adjustment	Е	D	D		P	D/M		X		U	U	N	EP	N	+	-	
S/P	1037	Unobliga	ated balance of appropriation withdrawn (-)			1														
S/P			Appropriation Withdrawn	Е	С	D		P	D/M		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/TR	N	+	-	
S	1038	Sagnesta	 er (previously unavailable) for withdrawal																 	
S			Temporary Sequester Returned for Cancellation	Е	D	D		P/S	D/M			SEQ	Е		K	EG	N	+	_	
	1036	+30300	Temporary Sequester Returned for Cancenation	L	D	Ъ		1/5	D/IVI			SEQ	L		IX	EG	14	'	-	
S/P	1039	Offset to	o adjustment for change in allocation of trust fund limitation (-)																	
S/P		This line	e is not required to be supported by the USSGL at this time, but will be r	equired	in the	future.	I													
S/P	1040	Adiustm	nent to prior year indefinite appropriations in subsequent fiscal year																 	
S/P			Indefinite Appropriation - Upward Adjustments	Е	D	D		P	D/M		X		U/E	U	X/K/N	EC/EG/EM/EP/ER	N	+	-	
		,						_												
S/P	1041	Other ba	alances previously not available			1														
S/P	1041	436001	Appropriation Purpose Fulfilled - To be Returned to Treasury	Е	D	D			D/M		X		U	U	N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1042	Adiustra	nent for change in allocation (general fund portion)																<u> </u>	
S/P		-	Definite Appropriation - Adjustments for Trust Fund Share - Prior Year	Е	С	D		P	D		X		U	U	N	EG	N	+	_	\vdash
5/1	1072	111712	22 mar appropriation - regionnemo foi frust runu suare - fritti feat	10		D		1	D		Α		U	0	11	Ed	14	'		
S/P			nent for change in allocation (offsetting collection/collected portion)			_														
S/P	1043		Offsetting Collections - Expenditure Transfer from Trust Funds - Collected Adjustments for Trust Fund Share - Prior Year	E	D	D		S	D		X		U	U	N	EG	N	+	_	
S/P	1044	Adjustm	nent for change in allocation (offsetting collection/receivable portion)																	

SUPPLEMENT Section V

Assoc. Report		ne USSGL b. Acct. USSGL Account Title Beg		Debit/ Credit		Apport Cat	Auth Type	Avail BEA Time Cat		Year of BA	PY Adj	Reduction Type	TAS Status SF 133	Status		Fund Type	Financing Account Code		Credit	Addl. Info.
S/P	1044	44 422512 Offsetting Collections - Expenditure Transfer from Trust Funds - Receivable - Adjustments for Trust Fund Share - Prior Year	Е	D	D		S	D			X		U	U	N	EG	N	+	-	1, 5
S/P	1044	44 422512 Offsetting Collections - Expenditure Transfer from Trust Funds - Receivable - Adjustments for Trust Fund Share - Prior Year	В	D	D		S	D			X		U	U	N	EG	N	-	+	1, 5
S/P	1045	45 Adjustment for change in allocation (trust fund portion)																		
S/P	1045	45 439412 Unobligated Balances Made Available from Previously Unavailable Receipts - Adjustments for Trust Fund Share - Prior Year	Е	D	D		P	D			X		U	U	N	ЕТ	N	+	-	
S/P	1046	46 Adjustment for change in net principal (+ or -)																		
S/P			Е	D/C	R		X	M			B/P/X		U	U	N	ER	N	+	-	
S		Anticipated transfers and adjustments:																		
S	1060	60 Anticipated nonexpenditure transfers of unobligated balances (net) (+ or -)																		
S			Е	D/C	D		P	D					U		N	ET	N	+	-	2
S			Е	D/C	D			M					U		N	EP/ER	D/G	+	-	2
S	1060	60 418000 Anticipated Transfers - Prior-Year Balances	E	D/C	D			D/M					U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	2
S	1060	60 418000 Anticipated Transfers - Prior-Year Balances	Е	D/C	R			M					U		N	EP	G	+	-	2
S	1060	50 418000 Anticipated Transfers - Prior-Year Balances	E	D/C	R			M					U		N	EG/EP	N	+	-	2
S	1061	61 Anticipated recoveries of prior year unpaid and paid obligations																		-
S			Е	D/C	D			M					U		N	EP/ER	D/G	+	-	2, 7
S			Е	D/C	D/R			D/M					U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+		2, 7
S		1	E	D/C	R			M					U		N	EP	G	+	-	2, 7
S	1062	62 Anticipated capital transfers and redemption of debt (unobligated balances) (-)																		
S		1 1 1	Е	С	D			М					U		N	EP/ER	D/G	+	-	2
S	1062	Anticipated Transfers to the General Fund of the U.S. Government - Prior- Year Balances	Е	С	D/R			D/M					U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	2
S	1062	63 Anticipated adjustment for change in allocation (general fund portion)																		
S			Е	С	D		P	D	-		X		U		N	EG	N	+	_	2
3	1003	Prior Year	ь		Ъ		r	D			Λ		U		IN	EG	IN	'	-	
S	1064	Anticipated adjustment for change in allocation (offsetting collection portion)																		
S		Anticipated Offsetting Collections - Expenditure Transfer from Trust Funds - Adjustments for Trust Fund Share - Prior Year	Е	D	D		S	D			X		U		N	EG	N	+	-	2
S	1065	65 Anticipated adjustment for change in allocation (trust fund portion)																		

Section V

SUPPLEMENT

Assoc. Report		USSGL Account Title		Debit/ Credit	Reimb Flag	Apport Cat		Avail BEA Borre Time Cat Sour		Year of PY BA Adj		Status St	TAS tatus Trans. ch P Code	Fund Type	Financing Account Code		Credit	Addl.
S	1065	Anticipated Unobligated Balances Made Available from Previously Unavailable Receipts - Adjustments for Trust Fund Share - Prior Year	Е	D	D		P	D		X		U	N	ET	N	+	-	2
S/P	1070	Unobligated balance (total)																
S		This line is calculated. Equals sum of lines 1000 through 1065.																
P		This line is calculated. Equals sum of lines 1000 through 1046 excluding line 100)1.															
S		Expired unobligated balance available for adjustment only:																
S		Expired unobligated balance brought forward, Oct 1																
S		412600 Amounts Appropriated From Specific Invested TAFS - Receivable	В	D/C	D		B/P	D/M	F	X	SEQ/XXX	Е	K/N	ES/ET	N	+	-	7
S		412700 Amounts Appropriated From Specific Invested TAFS - Payable	В	C	D			M	F	X		E	K/N	EG	N	+	-	
S		412700 Amounts Appropriated From Specific Invested TAFS - Payable	В	C	D			D/M	F	X	,	Е	K/N	ES/ET	N	+		
S		417100 Non-Allocation Transfers of Invested Balances - Receivable	В	D	D		P/S	D	F	X	XXX	Е	K/N	EG/ES/ET	N	+	-	
S		417100 Non-Allocation Transfers of Invested Balances - Receivable	В	D	D		P/S	M	F	X	SEQ/XXX	Е	K/N	ES/ET	N	+	-	
S		420100 Total Actual Resources - Collected	В	D/C	D/R			D/M				Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+		
S		422100 Unfilled Customer Orders Without Advance	В	D/C	R			D/M	E/F	X		Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	7
S	1080	422200 Unfilled Customer Orders With Advance	В	D/C	R			D/M	E/F/N	X		E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	7
S		422500 Expenditure Transfers From Trust Funds - Receivable	В	D/C	D			D/M		X		E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	7
S		425100 Reimbursements Earned - Receivable	В	D/C	R			D/M	E/F	X		E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	7
S		428300 Interest Receivable From Treasury	В	D/C	D			D/M		X		E	K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S			В	D	D			D/M		X		E	K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S		428600 Receivable From the Financing Fund	В	D	D			D/M		X		Е	K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S		428700 Other Federal Receivables	В	D	D			D/M		X		Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+		
S		438400 Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	D		D	D/M		X	OTR	Е	K/N	ES/ET	N	+	-	8
S	1080	438400 Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	D		P	M		X	SEQ	E	K/N	EG/EP	N	+	-	8
S		438400 Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	D		P	M		X	`	E	K/N	ES/ET	N	+	-	8
S		438400 Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	D		S	M		X	OTR/SEQ	E	K/N	EG/EP/ER/ET/TR	N	+	-	8
S		438400 Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	D		P	D		X	ATB/OTR/SEQ/XXX	Е	K/N	ES/ET	N	+		8
S		438400 Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	D		P	D		X	SEQ	E	K/N	EP/ER	N	+	-	8
S		438400 Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	D		S	D		X	`	E	K/N	EG	N	+		8
S		438400 Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	D		S	D		X	,	E	K/N	EP/ER/ET/TR	N	+	-	8
S		439800 Offsetting Collections Temporarily Precluded From Obligation	В	С	D		S	D		X		Е	K/N	EG	N	+	-	
S		480100 Undelivered Orders - Obligations, Unpaid	В	D/C		A/B/E		D/M		X		Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	10
S		480200 Undelivered Orders - Obligations, Prepaid/Advanced	В	D/C	D/R	A/B/E		D/M		BAL/NEW X		Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+		10
S	1080	490100 Delivered Orders - Obligations, Unpaid	В	D/C	D/R	A/B/E		D/M		X		Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	10
																		1
S		Expired unobligated balance transferred to other accounts (-)	1 .	ı														1
S	1081	417600 Allocation Transfers of Prior-Year Balances	E	C	D/R		P/S	D/M	F	X		E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	

SUPPLEMENT Section V

Assoc.					Reimb Flag	Apport Cat		Avail BEA Borr Time Cat Sou		Year of PY Adj	Reduction Type	TAS TAS Status Stat SF 133 Sch	tus Trans.	Fund Type	Financing Account Code		Credit	Addl.
S	1081	81 419700 Balance Transfers-Out - Expired to Expired	Е	С	D		P/S	D/M		X		Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1082	Expired unobligated balance transferred from other accounts															\vdash	
S			Е	D	D/R		P/S	D/M	F	X		Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	†
S			E	D	D		P/S	D/M		X		E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	+
		• •																
S	1083	33 Expired unobligated balance transfers between expired and unexpired accounts (-)																
S	1083	Balance Transfers - Extension of Availability Other Than Reappropriations	Е	D/C	D		P/S	D/M	F	X		Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1083	33 419200 Balance Transfers - Unexpired to Expired	Е	D/C	D		P/S	D/M		X		Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1083	33 419900 Transfer of Expired Expenditure Transfers - Receivable	Е	D/C	D			D/M	F	X		Е	K/N	ET	N	+	-	
S		Adjustment of expired unobligated balance brought forward, Oct 1 (+ or -)																
S		1 11 1	E	D/C	D		D/P	D/M		B/P		E	K/N	EG/EP/ER	N	+		
S			Е	D/C	D			D/M		B/P		Е	K/N	EG/EP/ER	N	+		
S	1084	411300 Appropriated Receipts Derived From Unavailable Trust or Special Fund Receipts	Е	D/C	D		D/P	D/M		B/P	XXX	E	K/N	ES/ET	N	+	-	
S	1084	411300 Appropriated Receipts Derived From Unavailable Trust or Special Fund Receipts	Е	D/C	D		P	D/M		B/P	SEQ	Е	K/N	ES/ET	N	+	-	
S	1084	411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts	Е	D/C	D		D/P	D/M		B/P		Е	K/N	ES/ET	N	+	-	
S	1084	4 411500 Loan Subsidy Appropriation	E	D/C	D		D/P	D/M		B/P		Е	K/N	EG	N	+	-	
S	1084	34 411600 Debt Forgiveness Appropriation	E	D/C	D		P	D/M		B/P		Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	44 411700 Loan Administrative Expense Appropriation	E	D/C	D		D/P	D/M		B/P		Е	K/N	EG	N	+	-	
S	1084	Reestimated Loan Subsidy Appropriation	Е	D/C	D			M		B/P		Е	K/N	EG	N	+	-	
S	1084	44 411900 Other Appropriations Realized	Е	D/C	D		D/E/F/P	D/M		B/P		E	K/N	EC/EG/EM/EP/ER/ES/ET	N	+	-	
S	1084	44 411910 Indefinite Appropriation - Upward Adjustments	Е	D/C	D		D/P	D/M		B/P		Е	K/N	EC/EG/EM/EP/ER	N	+	-	
S	1084	412100 Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	Е	D/C	D		P/S	D/M		P		Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	412300 Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	Е	D/C	D		P/S	D/M		B/P		Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	4 412400 Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	Е	D/C	D			М		B/P		Е	K/N	EG	N	+	-	
S	1084		Е	D/C	D			D/M		B/P		Е	K/N	EG/EP/ER	N	+	-	1
S		2 11 1	Е	D/C	D		B/P	M	F	B/P	SEQ/XXX	Е	K/N	ES/ET	N	+	-	†
S	1084	34 412600 Amounts Appropriated From Specific Invested TAFS - Receivable	Е	D/C	D		P	D	F	B/P	XXX	Е	K/N	ES/ET	N	+	-	1
S	1084	34 412700 Amounts Appropriated From Specific Invested TAFS - Payable	Е	D/C	D			D/M	F	B/P	SEQ/XXX	Е	K/N	ES/ET	N	+	-	
S	1084	Amounts Appropriated From Specific Invested TAFS - Transfers-In	Е	D/C	D		P	D/M	F	B/P	XXX	Е	K/N	EG	N	+	-	
S	1084	Amounts Appropriated From Specific Invested TAFS - Transfers-In	Е	D/C	D		B/P	D/M	F	B/P	SEQ/XXX	Е	K/N	ES/ET	N	+	-	
S	1084	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E	D/C	D		P	D/M	F	B/P	XXX	Е	K/N	EG	N	+	-	
S	1084	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	Е	D/C	D		B/P	D/M	F	B/P	SEQ/XXX	Е	K/N	ES/ET	N	+	-	

Part 1

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title		Debit/ Credit	Reimb Appo	rt Auth A		EA Borrow Cat Source N	Fed/ lonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	Trans.	Fund Type	Financing Account Code	Debit	Addl. Credit Info.
S	1084	413300	Decreases to Indefinite Contract Authority	Е	D/C	D		D	D/M			Р		Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	_
S		413400	Indefinite Contract Authority Withdrawn	E	D/C	D			D/M			P		E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S			Contract Authority Liquidated	E	D/C	D	P/S		D/M			B/P		Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	_
S			Appropriation to Liquidate Contract Authority	E	D/C	D			D/M			B/P		E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S		414300	Current-Year Decreases to Indefinite Borrowing Authority	Е	D/C	D		D	D/M F/P/T			P		Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	_
S		414400	Borrowing Authority Withdrawn	Е	D/C	D			D/M F/P/T			P		Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S	1084	414600	Actual Repayments of Debt, Current-Year Authority	Е	D/C	D/R	P/S	D	D/M			B/P		Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S	1084	414700	Actual Repayments of Debt, Prior-Year Balances	Е	D/C	D/R		D	D/M			B/P		Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S	1084		Reappropriations - Transfers-In	Е	D/C	D		D	D/M			B/P		Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S	1084	415100	Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority	Е	D/C	D	S	D	D/M			B/P		Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S	1084	415200	Actual Capital Transfers to the General Fund of the U.S. Government, Prior- Year Balances	Е	D/C	D		D	D/M			B/P		Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S	1084	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	Е	D/C	D/R			D			P		Е	K/N	EG	N	+	-
S	1084	416700	Allocations of Realized Authority - Transferred From Invested Balances	Е	D/C	D	P	D	D/M	F		B/P		Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S	1084	416800	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	Е	D/C	D		D	D/M	F		B/P		Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S	1084	417000	Transfers - Current-Year Authority	Е	D/C	D/R	P/S	D	D/M	F		B/P		Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S	1084	417100	Non-Allocation Transfers of Invested Balances - Receivable	Е	D/C	D	P/S		D	F		B/P	XXX	Е	K/N	EG/ES/ET	N	+	-
S	1084	417100	Non-Allocation Transfers of Invested Balances - Receivable	Е	D/C	D	P/S]	M	F		B/P	SEQ/XXX	Е	K/N	ES/ET	N	+	-
S	1084	417300	Non-Allocation Transfers of Invested Balances - Transferred	Е	D/C	D	P/S		D	F		B/P	XXX	Е	K/N	EG/ES/ET	N	+	-
S	1084	417300	Non-Allocation Transfers of Invested Balances - Transferred	Е	D/C	D	P/S]	M	F		B/P	SEQ/XXX	E	K/N	ES/ET	N	+	-
S	1084	417300	Non-Allocation Transfers of Invested Balances - Transferred	Е	D/C	D	P/S]	M	F		B/P	XXX	Е	K/N	EP	N	+	-
S	1084	417500	Allocation Transfers of Current-Year Authority for Non-Invested Accounts	Е	D/C	D/R	P/S	D	D/M	F		B/P		Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S	1084	417600	Allocation Transfers of Prior-Year Balances	E	D/C	D/R	P/S	D	D/M	F		B/P		Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S	1084	419000	Transfers - Prior-Year Balances	Е	D/C	D	P/S	D	D/M	F		B/P		Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S	1084	419100	Balance Transfers - Extension of Availability Other Than Reappropriations	E	D/C	D	P/S	D	D/M	F		B/P		Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S	1084		Balance Transfers - Unexpired to Expired	E	D/C	D	P/S	D	D/M			B/P		E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S	1084	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	D/C	D	P/S		D/M	F		B/P		E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S	1084	419600	Balance Transfers-In - Expired to Expired	Е	D	D	P/S	D	D/M			B/P		E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S	1084		Balance Transfers-Out - Expired to Expired	Е	C	D	P/S	D	D/M			B/P		Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S	1084	421200	Liquidation of Deficiency - Offsetting Collections	E	D/C	D				E/F/N		B/P		E	K/N	EC/EG/EM/EP/ER/TR	N	+	-
S		422100	Unfilled Customer Orders Without Advance	Е	D/C	R				E/F		B/P		E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S		422200	Unfilled Customer Orders With Advance	E	D/C	R				E/F/N		B/P		Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S		422500	Expenditure Transfers From Trust Funds - Receivable	E	D/C	D			D/M			B/P		E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S		425100	Reimbursements Earned - Receivable	Е	D/C	R			D/M	E/F		B/P		E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S	1084	425200	Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources	Е	D/C	R		D	D/M	E/F		B/P		Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S	1084	425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E	D/C	R		D	D/M 1	E/F/N		B/P		Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title		Debit/ Credit	Reimb Appo	ort Auth t Type	BEA Borrow For Cat Source No.	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	Trans.	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
S	1084	425500	Expenditure Transfers from Trust Funds - Collected	Е	D/C	D		D/M		B/P		Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	_
S			Actual Collections of Governmental-Type Fees	Е	D/C	D		D/M		B/P		Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	12
S	1084		Actual Collections of Business-Type Fees	Е	D/C	D		D/M		B/P		Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	12
S	1084	426200	Actual Collections of Loan Principal	Е	D/C	D		D/M		B/P		Е	K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S	1084	426300	Actual Collections of Loan Interest	Е	D	D		D/M		B/P		Е	K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S	1084	426400	Actual Collections of Rent	Е	D/C	D		D/M		B/P		Е	K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S	1084	426500	Actual Collections From Sale of Foreclosed Property	Е	D/C	D		D/M		B/P		Е	K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S	1084	426600	Other Actual Business-Type Collections From Non-Federal Sources	Е	D/C	D		D/M		B/P		Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	12
S	1084	426700	Other Actual Governmental-Type Collections From Non-Federal Sources	Е	D/C	D		D/M		B/P		Е	K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S	1084	427100	Actual Program Fund Subsidy Collected	Е	D/C	D		D/M		B/P		Е	K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S	1084	427500	Actual Collections From Liquidating Fund	Е	D/C	D		D/M		B/P		Е	K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S	1084	427600	Actual Collections From Financing Fund	Е	D/C	D		D/M		B/P		Е	K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S	1084	427700	Other Actual Collections - Federal/Non-Federal Exception Sources	Е	D/C	D		D/M		B/P		Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	12
S	1084	428300	Interest Receivable From Treasury	Е	D/C	D		D/M		B/P		Е	K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S	1084	428500	Receivable From the Liquidating Fund	E	D/C	D		D/M		B/P		Е	K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S	1084	428600	Receivable From the Financing Fund	Е	D/C	D		D/M		B/P		Е	K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S	1084	428700	Other Federal Receivables	Е	D/C	D		D/M		B/P		Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	429000	Amortization of Investments in U.S. Treasury Zero Coupon Bonds	E	D/C	D		M		B/P		Е	K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S	1084	432000	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	E	D/C	D		D		P		Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	435000	Canceled Authority	E	D/C	D		D/M		B/P		Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	435100	Partial or Early Cancellation of Authority	Е	D/C	D		D/M		B/P		Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	435400	Appropriation Withdrawn	Е	D/C	D	P	D/M		B/P		Е	K/N	EC/EG/EM/EP/ER/ES/TR	N	+	-	
S	1084	435500	Cancellation of Appropriation From Unavailable Receipts	Е	D/C	D		D/M		B/P		Е	K/N	ES/ET	N	+	-	
S	1084	435600	Cancellation of Appropriation From Invested Balances	E	D/C	D		D/M		B/P		Е	K/N	ES/ET	N	+	-	
S	1084	435700	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	Е	D/C	D		D/M		P		Е	K/N	ES/ET	N	+	-	
S	1084	437000	Offset to Appropriation Realized for Redemption of Treasury Securities	Е	D/C	D		M		B/P		Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	438200	Temporary Reduction - New Budget Authority	E	D/C	D	S	D/M		P	OTR/SEQ	Е	K/N	EG/EP/ER	N	+	-	
S	1084	438200	Temporary Reduction - New Budget Authority	Е	D/C	D	D	D/M		P	OTR	Е	K/N	ES/ET	N	+	-	
S	1084	438200	Temporary Reduction - New Budget Authority	Е	D/C	D	P	D		P	ATB/OTR/SEQ	Е	K/N	ES/ET	N	+	-	
S	1084	438200	Temporary Reduction - New Budget Authority	E	D/C	D	В	M F/P/T		P	SEQ	Е	K/N	EP/ER/ES/ET	N	+	-	
S	1084	438200	Temporary Reduction - New Budget Authority	Е	D/C	D	C	M		P	SEQ	Е	K/N	ES/ET	N	+	-	
S	1084	438200	Temporary Reduction - New Budget Authority	E	D/C	D	S	D		P	SEQ	Е	K/N	ET	N	+	-	
S	1084	438200	Temporary Reduction - New Budget Authority	Е	D/C	D	S	M		P	OTR/SEQ	E	K/N	TR	N	+	-	
S	1084	438200	Temporary Reduction - New Budget Authority	Е	D/C	D	P	D		P	SEQ	E	K/N	EP/ER	N	+	-	
S	1084	438200	Temporary Reduction - New Budget Authority	Е	D/C	D	P	M		P	SEQ	Е	K/N	EP	N	+	-	
S	1084	438200	Temporary Reduction - New Budget Authority	Е	D/C	D	P	M		P	OTR/SEQ	E	K/N	ES/ET	N	+	-	
S	1084	438200	Temporary Reduction - New Budget Authority	Е	D	R	S	M		P	SEQ	Е	N	EG	N	+	-	
S	1084	438300	Temporary Reduction - Prior-Year Balances	Е	D/C	D	S	D/M		P	OTR/SEQ	E	K/N	EP/ER	N	+	-	
S	1084	438300	Temporary Reduction - Prior-Year Balances	Е	D/C	D	P	D/M		P	OTR/SEQ	Е	K/N	ES/ET	N	+	-	

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title		Debit/ Credit	Reimb A			BEA Borrow Cat Source	Fed/ Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	Trans.	Fund Type	Financing Account Code	Debit	A Credit 1	Addl. Info.
S	1084	438300	Temporary Reduction - Prior-Year Balances	Е	D/C	D	S		M			Р	OTR/SEQ	Е	K/N	EG/TR	N	+		
S		438300	Temporary Reduction - Prior-Year Balances	E	D/C	D	P		D			P	SEQ	E	K/N	EP/ER	N	+	-	_
S		438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D	S		D			P	OTR/SEQ	E	K/N	EP/ER/ET/TR	N	+	-	
S		438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D	S		M			P	OTR/SEQ	E	K/N	EG/ER/ET/TR	N	+	-	
S		438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D	S		D			P	ATB/OTR/SEQ	E	K/N	EG EG	N	+	-	
S		438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D	S		M			P	OTR/SEQ	E	K/N	EP EP	N	+	_	
S		438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D	P		D			P	ATB/OTR/SEQ/XXX		K/N	ES/ET	N	+	-	_
S		438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D	P		M			p	OTR/SEQ/XXX	E	K/N	ES/ET	N	+	_	
S		438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D	P		D			P	SEQ	E	K/N	EP/ER	N	+	_	-
S		438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D	P		M			P	SEQ	E	K/N	EG/EP	N	+	_	-
S			Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	E	D/C	D			D			B/P	ATB/OTR/SEQ	E	K/N	ES/ET	N	+	-	
S	1084	438700	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	Е	D/C	D			M			B/P	OTR/SEQ	Е	K/N	ES/ET	N	+	-	
S			Temporary Reduction of Appropriation From Unavailable Receipts, Prior- Year Balances	Е	D/C	D			D/M			B/P	OTR/SEQ	Е	K/N	ES/ET	N	+	-	
S	1084		Reappropriations - Transfers-Out	Е	D/C	D			D/M			B/P		E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084		Adjustments to Indefinite Appropriations	E	D/C	D			D/M			B/P		Е	K/N	EG/EP/ER	N	+	-	
S	1084		Permanent Reduction - New Budget Authority	E	D/C	D	В		D F/P/T			B/P	OTR	Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	439200	Permanent Reduction - New Budget Authority	E	D/C	D	P		D			B/P	ATB/OTR/SEQ	E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S			Permanent Reduction - New Budget Authority	Е	D/C	D	В		M F/P/T			B/P	OTR	E	K/N	EP/ER/ET	N	+	-	
S	1084	439200	Permanent Reduction - New Budget Authority	E	D/C	D	В		M F/P/T			B/P	OTR/SEQ	Е	K/N	EG	N	+	-	
S			Permanent Reduction - New Budget Authority	E	D/C	D	P		M			B/P	OTR/SEQ	Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S			Permanent Reduction - New Budget Authority	E	D/C	D	C		D/M			B/P	ATB/OTR	E	K/N	ET	N	+	-	
S	1084	439200	Permanent Reduction - New Budget Authority	E	D/C	D	C		D/M			B/P	OTR	E	K/N	EG/EP/ER	N	+	-	
S	1084	439200	Permanent Reduction - New Budget Authority	E	D/C	D	D		D			B/P	ATB/SEQ	Е	K/N	EG	N	+	-	
S	1084		Permanent Reduction - New Budget Authority	E	D/C	D	D		D			B/P	OTR	Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	439200	Permanent Reduction - New Budget Authority	E	D/C	D	D		M			B/P	OTR	Е	K/N	ES/ET	N	+	-	
S	1084		Permanent Reduction - New Budget Authority	E	D/C	D	R/S	1	D/M			B/P	OTR	E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	439200	Permanent Reduction - New Budget Authority	E	D/C	D	S		M			B/P	SEQ	E	K/N	EG	N	+	-	
S	1084	439300	Permanent Reduction - Prior-Year Balances	E	D/C	D	В		D/M F/P/T			B/P	OTR	Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084	439300	Permanent Reduction - Prior-Year Balances	E	D/C	D	D/P/		D/M			B/P	OTR/SEQ	E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S		439300	Permanent Reduction - Prior-Year Balances	E	D/C	D	C		D/M			P	OTR	E	K/N	EG/EP/ER/ET	N	+	-	
S		439300	Permanent Reduction - Prior-Year Balances	E	D/C	D	R		D/M			B/P	OTR	E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1084		Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances	Е	D/C	D	C/F	'	D/M			B/P		Е	K/N	ES/ET	N	+	-	
S			Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances	Е	D/C	D	P		D			B/P		Е	K/N	EG	N	+	-]
S	1084	439800	Offsetting Collections Temporarily Precluded From Obligation	E	D/C	D	S		D			B/P		Е	K/N	EG	N	+	-	

Assoc. Report	Line No.		USSGL Account Title	Begin/ End		Reimb . Flag	Apport Cat	Auth Avai			Year of BA	PY Adj	Reduction Type	TAS Status SF 133	s Trans.	Fund Type	Financing Account Code		Addl. Credit Info.
S	1084	439900	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation	Е	D/C	D			D/M			B/P		Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S	1084		Undelivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E		D/M			B/P		E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S	1084		Undelivered Orders - Obligations, Prepaid/Advanced	Е	D/C	D/R	A/B/E		D/M		BAL/NEW	B/P		E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S	1084	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	Е	D/C	D/R			D/M			B/P		Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S	1084	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	Е	D/C	D/R			D/M	F/N		B/P		Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S	1084	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	Е	D/C	D/R	A/B/E		D/M			B/P		Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S	1084	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	Е	D/C	D/R	A/B/E		D/M		BAL	B/P		Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S	1084		Delivered Orders - Obligations, Unpaid	Е	D/C	D/R	A/B/E		D/M			B/P		E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S	1084		Delivered Orders - Obligations, Paid	Е	D/C	D/R	A/B/E		D/M		BAL/NEW	B/P		Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S	1084	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	Е	D/C	D/R			D/M			B/P		Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S	1084	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	Е	D/C	D/R			D/M	E/F/N		B/P		Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S	1084	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	Е	D/C	D/R	A/B/E		D/M			B/P		Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S	1084	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	Е	D/C	D/R	A/B/E		D/M			B/P		Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
6	1005	D																	
S			ies of prior year unpaid obligations in expired accounts Downward Adjustments of Prior-Year Unpaid Undelivered Orders -	Е	D	D/D			D/M			X		E	IZ/NI	EC/EC/EM/ED/ED/EC/ET/TD	N	+	
			Obligations, Recoveries	Е	D	D/R								Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S	1085	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	Е	D	D/R			D/M			X		Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S	1086	Adjustm	nent for change in allocation of trust fund limitation in expired accounts																
S			Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	E	D/C	D			D			X		Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S	1087	Other ex	xpired unobligated balances withdrawn to Treasury (-)																
S			Canceled Authority	Е	С	D			D/M			X		Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S			Partial or Early Cancellation of Authority	Е	C	D			D/M			X		Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S			xpired unobligated balances withdrawn to special or trust funds (-)																
S			Cancellation of Appropriation From Unavailable Receipts	Е	C	D			D/M			X		E	K/N	ES/ET	N	+	-
S	1088		Cancellation of Appropriation From Invested Balances	Е	C	D			D/M			X		Е	K/N	ES/ET	N	+	-
S	1088	435700	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	Е	С	D			D/M			X		Е	K/N	ES/ET	N	+	-

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Section V

Assoc. Report		USSGL Acct.	USSGL Account Title			Reimb		rt Auth	BEA Borrov Cat Source		Year of BA	PY Adj	Reduction Type	Status		Trans.	Fund Type	Financing Account Code	Debit	Ad Credit In
S	1089	Recover	ies of prior year paid obligations in expired accounts																	
S	1089		Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	Е	D	D/R			D/M	F/N		X		Е		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S	1089		Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	Е	D	D/R			D/M	E/F/N		X		Е		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S	1090	Unobliga	ated balance of appropriation withdrawn in expired accounts (-)																	-+
S		U	Appropriation Withdrawn	Е	С	D		P	D/M			X		Е		K/N	EC/EG/EM/EP/ER/ES/TR	N	+	-
S			er (previously unavailable) for withdrawal in expired accounts																	
S	1091	438500	Temporary Sequester Returned for Cancellation	E	D	D		P/S	D/M				SEQ	Е		K	EG	N	+	-
S			ent to indefinite prior year appropriations in subsequent fiscal year in e				1													
S	1092	411910	Indefinite Appropriation - Upward Adjustments	Е	D	D		P	D/M			X		Е		X/N	EC/EG/EM/EP/ER	N	+	-
S	1099	Evnired	unobligated balance (total)																	
S	1077		e is calculated. Equals sum of lines 1070 for expired accounts only. Also,	eguals	the sun	n of detai	iled													
			60 through 1092. This amount is only available for adjustments.																	
S/P		Budget a	nuthority:			1														
S/P		Annuoni	riations:																	
3/1		Appropr	iations.			T														-+
S/P		Discretic	onary:																	
			<u> </u>																	
S/P	1100	Appropr	riation		•															
S/P	1100	411100	Debt Liquidation Appropriations	E	D	D		P	D			X		U	U	X/N	EG/EP/ER	N	+	-
S/P			Liquidation of Deficiency - Appropriations	E	D	D			D			X		U	U	X/N	EG/EP/ER	N	+	-
S/P			Loan Subsidy Appropriation	E	D	D		P	D			X		U	U	X/N	EG	N	+	-
S/P			Debt Forgiveness Appropriation	E	D	D		P	D			X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S/P			Loan Administrative Expense Appropriation	E	D	D		P	D			X		U	U	X/N	EG	N	+	-
S/P			Other Appropriations Realized	Е	D	D		P	D			X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET	N	+	-
S			Other Appropriations Realized	E	D/C			P	D			X		Е		K/N	EG	N	+	- '
S/P			Appropriation to Liquidate Contract Authority	E	D	D			D			X		U	U	X/N	EG/EP/ER	N	+	-
S/P	1100	439100	Adjustments to Indefinite Appropriations	Е	D/C	D			D			X		U	U	X/N	EG/EM/EP/ER	N	+	-
S/P	1101	Annren	riation (special or trust)											+						-+
S/P			Appropriated Receipts Derived From Unavailable Trust or Special Fund	Е	D	D		P	D			X	XXX	U	U	X/N	ES/ET	N		_
3/F	1101	411300	Receipts	E	D	ע		P	ע			Λ	7.7.7		U	A/IN	E3/E1	1N		-
S/P	1101		Appropriated Receipts Derived From Available Trust or Special Fund Receipts	Е	D/C	D		P	D			X		U	U	X/N	ES/ET	N	+	-
$\overline{}$																				

															TAS	TAS			Financi	ng	
Assoc.		USSGL			/ Debit/					Borrow		Year of	PY				Trans.		Accoun	ıt	Addl.
Report	No.	Acct.	USSGL Account Title	End	Credit	Flag	Cat Ty	pe Tim	e Cat	Source	Nonfed	BA	Adj	Reduction Type	SF 133	Sch P	Code	Fund Type	Code	Debi	t Credit Info.
S/P	1101	412100	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	Е	D	D	F	•	D				X		U	U	X/N	ES/ET	N	+	-
S/P	1101	412300	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	Е	D	D	F	•	D				X		U/E	U	X/K/N	EG/ES/ET	N	+	-
S/P	1101	412400	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	Е	С	D			D				X		U	U	N	ES/ET	N	+	-
S/P	1101	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	Е	D/C	D	F	•	D		F		X	XXX	U/E	U	X/K/N	EG/ES/ET	N	+	- 1,7
S/P	1101	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	В	D/C	D	F	,	D		F		X	XXX	U/E	U	X/K/N	EG/ES/ET	N	-	+ 1,7
S/P	1101	412700	Amounts Appropriated From Specific Invested TAFS - Payable	Е	С	D			D		F		X	XXX	U/E	U	X/K/N	ES/ET	N	+	- 1
S/P	1101	412700	Amounts Appropriated From Specific Invested TAFS - Payable	В	С	D			D		F		X	XXX	U/E	U	X/K/N	ES/ET	N	-	+ 1
S/P	1101	412800	Amounts Appropriated From Specific Invested TAFS - Transfers-In	Е	D/C	D	F	,	D		F		X	XXX	U/E	U	X/K/N	EG/ES/ET	N	+	- 7
S/P	1101	412900	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	Е	D/C	D	F	,	D		F		X	XXX	U/E	U	X/K/N	ES/ET	N	+	- 8
S/P	1101	412900	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	Е	D/C	D	F	,	D		F		X	XXX	U	U	X/N	EG	N	+	- 8
S/P	1101	413800	Appropriation to Liquidate Contract Authority	Е	D	D			D				X		U	U	X/N	ES/ET	N	+	-
S/P	1101	438400	Temporary Reduction/Cancellation Returned by Appropriation	Е	D/C	D	F	,	D				X	ATB/OTR/XXX	U/E	U	X/K/N	ES/ET	N	+	- 1,8
S/P	1101	438400	Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	D	F	,	D				X	ATB/OTR/XXX	U/E	U	X/K/N	ES/ET	N	-	+ 1,8
S/P	1101	439400	Receipts Unavailable for Obligation Upon Collection	Е	D/C	D			D				X		U	U	X/N	ES/ET	N	+	- 1,8
S/P	1101	439400	Receipts Unavailable for Obligation Upon Collection	В	D/C	D			D				X		U	U	X/N	ES/ET	N	-	+ 1,8
S/P	1102	Approp	riation (previously unavailable)																		
S/P	1102	415700	Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation	Е	D	D	F		D				X		U	U	X/N	EG	N	+	- 2
S/P	1102	415730	Authority Made Available From Appropriations Previously Precluded From Obligation	Е	D	D			D				X		U	U	N	ES	N	+	-
S/P	1102	438400	Temporary Reduction/Cancellation Returned by Appropriation	Е	D/C	D	F	,	D				X	SEQ	U	U	X/K/N	EP/ER	N	+	- 1,8
S/P	1102	438400	Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	D	F)	D				X	SEQ	U	U	X/K/N	EP/ER	N	-	+ 1,8
S/P	1103	Approp	riation (previously unavailable) (special or trust)																		
S/P	1103	411300	Appropriated Receipts Derived From Unavailable Trust or Special Fund Receipts	Е	D	D	F	•	D				X	SEQ	U	U	X/N	ES/ET	N	+	-
S/P	1103	415700	Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation	Е	D	D	F	•	D				X		U	U	X/N	ЕТ	N	+	- 2
S/P	1103	438400	Temporary Reduction/Cancellation Returned by Appropriation	Е	D/C	D	F	,	D				X	SEQ	U/E	U	X/K/N	ES/ET	N	+	- 1,8
S/P	1103	438400	Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	D	F	,	D				X	SEQ	U/E	U	X/K/N	ES/ET	N	-	+ 1,8
S/P	1103	439402	Daily Inflation/Deflation Compensation Adjustment - Previously Unavailable	Е	D	D	F	•	D				X		U	U	N	ES/ET	N	+	- 1
S/P	1103	439402	Daily Inflation/Deflation Compensation Adjustment - Previously Unavailable	В	D	D	F)	D				X		U	U	N	ES/ET	N	-	+ 1

Assoc	Line	ucci		Dogin	Dobit	Doimh Anno	ut Auth Avail	DE A Donner	v Fod/	Voor of	DV		TAS	TAS	Tuons		Financing			A dall
Assoc. Report	Line No.		USSGL Account Title			Reimb Appo		BEA Borrov Cat Source		Year of BA	PY Adj	Reduction Type	Status SF 133			Fund Type	Account Code	Debit	Credit	Addl. Info.
																				\equiv
S/P	1104	Appropi	riation available from subsequent year																	
S/P	1104	411900	Other Appropriations Realized	Е	D	D	F	D			X		U	U	X/N	EC/EG/EM/EP/ER	N	+	-	
S/P			riation available in prior year (-)																	
S/P	1105	411900	Other Appropriations Realized	Е	D	D	E	D			X		U	U	X/N	EC/EG/EM/EP/ER	N	-	+	
																			<u> </u>	
S/P		Reappro	,^	1		T T														
S/P	1106	415000	Reappropriations - Transfers-In	Е	D	D		D			X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
C/D		NT.	P/ / C																	
S/P		Nonexpe	enditure transfers:	1																
S/P	1120	Appropr	riations transferred to other accounts (-)																	1
S/P			Allocations of Realized Authority - To Be Transferred From Invested	Е	С	D	P	D	F		X		U	U	X/N	EG/ES/ET	N	+	_	1
5/1	1120	410000	Balances	L			1		1		Λ				2014	EG/EG/E1	1,	,		
S/P	1120	416600	Allocations of Realized Authority - To Be Transferred From Invested	В	С	D	P	D	F		X		U	U	X/N	EG/ES/ET	N	-	+	1
			Balances																L	
S/P	1120	416700	Allocations of Realized Authority - Transferred From Invested Balances	Е	C	D	P	D	F		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1120	416800	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	Е	С	D		D	F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1120	417000	Transfers - Current-Year Authority	Е	С	D	P	D	F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1120	417200	Non-Allocation Transfers of Invested Balances - Payable	Е	С	D	P	D	F		X	XXX	U	U	X/N	ES/ET	N	+	-	1
S/P			Non-Allocation Transfers of Invested Balances - Payable	В	С	D	P	D	F		X	XXX	U	U	X/N	ES/ET	N	-	+	1
S/P	1120	417300	Non-Allocation Transfers of Invested Balances - Transferred	E	C	D	P	D	F		X	XXX	U/E	U	X/K/N	ES/ET	N	+	-	
S/P	1120		Allocation Transfers of Current-Year Authority for Non-Invested Accounts	Е	C	D	P	D	F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1120	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	C	D	P	D	F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
																			<u> </u>	
S/P			riations transferred from other accounts	1																
S/P	1121	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances	Е	D	D	P	D	F		X		U	U	X/N	EG/ES/ET	N	+	-	1
S/P	1121	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances	В	D	D	P	D	F		X		U	U	X/N	EG/ES/ET	N	-	+	1
S/P	1121	416700	Allocations of Realized Authority - Transferred From Invested Balances	Е	D	D	P	D	F		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P			Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	Е	D	D		D	F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1121	417000	Transfers - Current-Year Authority	Е	D	D	P	D	F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P			Non-Allocation Transfers of Invested Balances - Receivable	Е	D	D	P	D	F		X	XXX	U/E	U	X/K/N	EG/ES/ET	N	+	-	1
S/P	1121	417100	Non-Allocation Transfers of Invested Balances - Receivable	В	D	D	P	D	F		X	XXX	U/E	U	X/K/N	EG/ES/ET	N	-	+	1
S/P	1121	417300	Non-Allocation Transfers of Invested Balances - Transferred	Е	D	D	P	D	F		X	XXX	U/E	U	X/K/N	EG/ES/ET	N	+	-	
S/P	1121	417500	Allocation Transfers of Current-Year Authority for Non-Invested Accounts	Е	D	D	P	D	F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	

Section V

SUPPLEMENT

Assoc. Report	Line No.		USSGL Account Title		Debit/ Credit	Reimb Apport		BEA Borrow Cat Source		Year of BA	PY Adj	Reduction Type	TAS Status SF 133		Trans.	Fund Type	Financing Account Code	Debit	A Credit I	ddl.
S/P	1121	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	Е	D	D	P	D	F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1122	Exercise	ed borrowing authority transferred from other accounts																	_
S/P			Transfers - Current-Year Borrowing Authority Converted to Cash	Е	D	D	X	D			X		U	U	X/N	EG	N	+	-	
			5 ,																	-
S/P		Adjustm	nents:																	
S/P			riations permanently reduced (-)	ı		T														
S/P			Permanent Reduction - New Budget Authority	E	C	D	P	D			X	ATB/OTR/SEQ	U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1130	439200	Permanent Reduction - New Budget Authority	Е	С	D	R	D			X	OTR	U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1131	Unablig	ated balance of appropriations permanently reduced (-)																	
S		Ü	Reappropriations - Transfers-Out	Е	С	D		D			X		Е		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	_	
S/P			Permanent Reduction - Prior-Year Balances	E	C	D	В	D F/P/T			X	OTR	U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	_	
S/P			Permanent Reduction - Prior-Year Balances	Е	С	D	D/P	D			X	SEQ	U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1131	439300	Permanent Reduction - Prior-Year Balances	Е	С	D	D/P/R	D			X	OTR	U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P			riations temporarily reduced (-)																	
S/P			Temporary Reduction - New Budget Authority	E	C	D	P	D			X	ATB/OTR/SEQ	U	U	X/N	ES/ET	N	+	-	
S/P			Temporary Reduction - New Budget Authority	E	С	D	P	D			X	SEQ	U	U	X/N	EP/ER	N	+	-	
S/P	1132	438700	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	Е	С	D		D			X	ATB/OTR/SEQ	U	U	X/N	ES/ET	N	+	-	
C/D	1122	T7 11																		
S/P			ated balance of appropriations temporarily reduced (-) Temporary Reduction - Prior-Year Balances	E	С	D	P	D			v	OTR/SEQ	T.1	T I	X/N	ES/ET	N	+		
S/P S/P			Temporary Reduction - Prior-Year Balances Temporary Reduction - Prior-Year Balances	E E	C	D	P	D			X	SEQ	U	U	X/N X/N	ES/E1 EP/ER	N N	+	-	
S/P			Temporary Reduction - Prior- rear Barances Temporary Reduction of Appropriation From Unavailable Receipts, Prior-	E	C	D	P	D D			X	OTR/SEQ	U	U	X/N X/N	EP/ER ES/ET	N	+	-	
5/1	1133	430000	Year Balances	L		D		Б			Λ	OTRIBLQ			A/IV	ES/E1	18	'	-	
S/P	1134	Appropr	riations precluded from obligation (-)			1														
S/P	1134	439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority	Е	С	D	D/P/R	D					U	U	X/N	EC/EG/EM/EP/ER	N	+	-	5
S/P	1134		Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances	Е	С	D	P	D			X		U/E	U	X/K/N	EG	N	+	-	1
S/P	1134		Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances	В	С	D	P	D			X		U/E	U	X/K/N	EG	N	-	+	1
S/P	1134	439730	Appropriations Temporarily Precluded From Obligation	Е	С	D		D			X		U	U	N	ES	N	+	-	1
S/P	1134	439730	Appropriations Temporarily Precluded From Obligation	В	С	D		D			X		U	U	N	ES	N	-	+	1
S/P	1135	Appropr	riations precluded from obligation (special or trust) (-)						1		<u> </u>									

Assoc. Report		USSGL Acct.	USSGL Account Title			Reimb Appor			Borrow Fed Source Nonfo		PY Adj	Reduction Type			Trans.	Fund Type	Financing Account Code	Debit	Credit	Add Info
S/P	1135	439401	Daily Inflation/Deflation Compensation Adjustment - Unavailable	E	С	D	P	D			X		U	U	N	ES/ET	N	+	-	1
S/P	1135	439401	Daily Inflation/Deflation Compensation Adjustment - Unavailable	В	С	D	P	D			X		U	U	N	ES/ET	N	-	+	1
S/P	1135	439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority	Е	С	D	D/P/R	D					U	U	X/N	ES/ET/TR	N	+	-	5
S/P	1135	439700	Authority Temporarily Precluded From Obligation - Current-Year Balances	Е	D/C	D	P	D			X		U	U	X/N	ES/ET	N	+	-	1, 8
S/P	1135	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances	В	D/C	D	P	D			X		U	U	X/N	ES/ET	N	-	+	1, 8
S/P	1136	Approp	riations applied to repay debt (-)																	
S/P			Actual Repayments of Debt, Current-Year Authority	Е	С	D	P	D			X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
-	1125			()																
S			riations reduced by offsetting collections (collected) or offsetting receipts	` /	- C			D							N	EC/EN/EC/ET	N			
S	1137	424000	Appropriations Reduced by Offsetting Collections or Receipts - Collected	Е	С	D		D					U		N	EG/EP/ES/ET	N	+	-	5
S/P	1138	Approp	riations applied to liquidate contract authority (-)	1																
S/P	1138	413500	Contract Authority Liquidated	E	C	D	P	D			X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P			Contract Authority To Be Liquidated by Trust Funds	E	C	D		D			X		U	U	X/N	ET	N	+	-	1
S/P	1138		Contract Authority To Be Liquidated by Trust Funds	В	C	D		D			X		U	U	X/N	ET	N	-	+	1
S/P	1138	415400	Appropriation to Liquidate Contract Authority - Non-Allocation - Transferred	Е	D/C	D		D			X		U	U	X/N	ET	N	+	-	
S/P	1138	415500	Appropriation to Liquidate Contract Authority - Allocation - Transferred	Е	D/C	D		D			X		U	U	X/N	ET	N	+	-	
S/P	1139	Approp	riations substituted for borrowing authority (-)																-	
S/P			Substitution of Borrowing Authority	Е	С	D	P	D	F/P/T		X		U	U	X/N	EG	N	+	-	8
S/P			transfer of appropriations to general fund (-)																	
S/P	1140	415100	Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority	Е	С	D	P	D			X		U	U	X/N	EG/ES	N	+	-	
S/P	1141	Annron	riations applied to liquidate contract authority withdrawn (-)																\rightarrow	
S/P			Appropriation to Liquidate Contract Authority Withdrawn	Е	С	D		D			X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	_	
5/1	11.11	113000	Appropriation to Enquire Contract Funding Williams					- D							2011	EO/EG/EM/EI/ER/EG/ET/TR	11	,		
S		Anticipa	ated appropriations:	1	1														\rightarrow	
		•																		
S	1150	Anticipa	ated appropriation (+ or -)																	
S	1150	412000	Anticipated Indefinite Appropriations	Е	D/C	D		D					U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	2, 7
S	1151	Anticina	ated nonexpenditure transfers of appropriations (net) (+ or -)							1				-					\longrightarrow	
S			Anticipated Transfers - Current-Year Authority	Е	D/C	D	P/X	D					U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	_	2
S			Allocations of Authority - Anticipated From Invested Balances	E	D/C	D	1/A	D					U		X/N X/N	EC/EG/EM/EP/ER/ES/ET/TR EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	2
ی	1131	-T10500	Amount of Authority - Anticipated From invested Balances	L	D/C	ט	1 1	ע			1		U		21/1N	EC/EO/EM/EF/EM/EO/ET/TK	11		-	4

S/P 1173 Advance appropriations transferred from other accounts

S/P 1173 417000 Transfers - Current-Year Authority

Adjustments:

S/P

Section V

			USSGL Crosswalk - SF 13	3 and	Sched	lule P -	Repor	t on Bu	udget	Execution	and B	udgetary	Reso	urces and Budge	et Prog	ıram a	nd Finan	cing Schedule				
Assoc. Report		USSGL Acct.	USSGL Account Title			Reimb . Flag	Apport Cat	Auth Type	Avail I	BEA Borrow Cat Source	Fed/ Nonfed	Year of BA	PY Adj	Reduction Type			Trans.	Fund Type	Financing Account Code	Debit (Addl. Info.
S	1151	418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	D/C	D		P/R		D					U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	2
S	1152	Anticina	ated capital transfers and redemption of debt (appropriations) (-)																		-+	
S			Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority	Е	С	D		P		D					U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	2
S	1153	Anticipa	 ated reductions to appropriations by offsetting collections or offsetting re	eceipts (-)																	
S			Anticipated Reductions to Appropriations by Offsetting Collections or Receipts	Е	С	D				D					U		N	EG/EP/ES/ET	N	+	-	2
S/P	1160	Approp	riation, discretionary (total)																		_	
S			e is calculated. Equals sum of lines 1100 through 1153.																			
P		This lin	e is calculated. Equals sum of lines 1100 through 1141.																			
-		I IIIS IIII	e is calculated. Equals sum of files 1100 through 1141.																			
S/P		Advanc	e appropriations:																			
S/P			e appropriation		T _			_		_												
S/P			Debt Liquidation Appropriations	E	D	D		D		D			X		U	U	X/N	EG/EP/ER	N	+	-	
S/P			Loan Subsidy Appropriation	Е	D	D		D		D			X		U	U	X/N	EG	N	+	-	
S/P			Loan Administrative Expense Appropriation	Е	D	D		D		D			X		U	U	X/N	EG	N	+	-	
S/P	1170	411900	Other Appropriations Realized	Е	D	D		D		D			X		U	U	X/N	EC/EG/EM/EP/ER	N	+	-	
S/P	1171	Advanc	e appropriation (special or trust fund)																		+	
S/P			Appropriated Receipts Derived From Unavailable Trust or Special Fund Receipts	Е	D	D		D		D			X	XXX	U	U	X/N	ES/ET	N	+	-	
S/P	1171	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts	Е	D/C	D		D		D			X		U	U	X/N	ES/ET	N	+	-	
S/P	1171	438400	Temporary Reduction/Cancellation Returned by Appropriation	Е	D/C	D		D		D			X	OTR	U	U	X/N	ES/ET	N	+	-	1, 8
S/P			Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	D		D		D			X	OTR	U	U	X/N	ES/ET	N	-		1, 8
S/P		Nonexp	enditure transfers:																			
S/P	1172	Advanc	e appropriations transferred to other accounts (-)																			
S/P			Transfers - Current-Year Authority	Е	С	D		D		D	F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET	N	+	-	
	l	1			1	1					l	1			1	1	1 1					

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EC/EG/EM/EP/ER/ES/ET

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Section V

Assoc.	Line					Reimb Apport	Auth Ava	il BEA Borro		Year of	PY	D. 1. 4. T.	TAS Status			P. 17	Financing Account	B 11	G 11	Addl.
Report	No.	Acct.	USSGL Account Title	Ena	Credit	Flag Cat	Type IIn	ne Cat Source	e Nontea	BA	Adj	Reduction Type	SF 133	Scn P	Code	Fund Type	Code	Debit	Credit	Into.
S/P			e appropriations permanently reduced (-)	T	1	Г														
S/P			Permanent Reduction - New Budget Authority	Е	С	D	D	D			X	OTR	U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1174	439200	Permanent Reduction - New Budget Authority	Е	С	D	D	D			X	ATB/SEQ	U	U	X/N	EG	N	+	-	
C/D	1155																			
S/P			e appropriations temporarily reduced (-)	Б		D	D	D			v	OTP	TT	TI	V/NI	ES/ET	N			-
S/P	11/5	438200	Temporary Reduction - New Budget Authority	Е	С	D	D	D			X	OTR	U	U	X/N	ES/E1	N	+	-	
S		Anticipa	ted advanced appropriations:																	
			THE TENEDON TO SERVICE STATE OF THE TENEDON TO SERVICE STATE STA																	
S	1176	Anticipa	ated nonexpenditure transfers of advanced appropriations (net) (+ or -)		1	1														
S	1176	416000	Anticipated Transfers - Current-Year Authority	Е	D/C	D	D	D					U		X/N	EC/EG/EM/EP/ER/ES/ET	N	+	-	2
S/P	1180	Advance	e appropriation, discretionary (total)																	
S		This line	e is calculated. Equals sum of lines 1170 through 1176.																	
P		This line	e is calculated. Equals sum of lines 1170 through 1175.	,	,															
S/P		Mandate	ory:	1	1															
C/D	1200																			
S/P		Appropr	riation Debt Liquidation Appropriations	-	В	D	P	24			37			T 7	N/AT	EC/ED/ED	N			\vdash
S/P S/P			Liquidation of Deficiency - Appropriations	E E	D D	D D	P	M M			X		U	U	X/N X/N	EG/EP/ER EG/EP/ER	N N	+	-	-
S/P			Loan Subsidy Appropriation	E	D	D D	P	M			X		U	U	X/N X/N	EG/EP/ER EG	N N	+	-	-
S/P			Debt Forgiveness Appropriation	E	D	D D	P	M			X		U	U	X/N X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	-
S/P			Loan Administrative Expense Appropriation	E	D	D	P	M			X		U	U	X/N	EG EG/EM/EF/ER/ES/E1/1R	N		-	
S/P			Reestimated Loan Subsidy Appropriation	E	D	D	r	M			X		U	U	X/N	EG	N	+	-	
S/P			Other Appropriations Realized	E	D	D	P	M			X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET	N	+	-	
S			Other Appropriations Realized	E	D/C	D	P	M			X		E		K/N	EG EG/EM/EM/EM/EM/EM/EM/EM/EM/EM/EM/EM/EM/EM/	N	+		7
S/P			Authority Adjusted for Interest on the Bureau of the Fiscal Service	E	D	D	-	M			X		U	U	X/N	EG	N	+	_	1
			Securities											_					1	
S/P	1200	412200	Authority Adjusted for Interest on the Bureau of the Fiscal Service	В	D	D		M			X		U	U	X/N	EG	N	-	+	1
			Securities																1	
S/P	1200		Amounts Appropriated From Specific Invested TAFS Reclassified -	Е	С	D		M			X		U/E	U	X/K/N	EG	N	+	-	
			Payable - Temporary Reduction/Cancellation																	
S/P	1200		Loan Modification Adjustment Transfer Appropriation	Е	D	D		M			X		U	U	N	EP/ER	D/G	+	-	
S/P			Loan Modification Adjustment Transfer Appropriation	Е	D	D		M			X		U	U	X/N	EG/EP/ER	N	+	-	
S/P			Amounts Appropriated From Specific Invested TAFS - Payable	E	C	D		M	F		X	XXX	U/E	U	X/K/N	EG	N	+	-	1
S/P			Amounts Appropriated From Specific Invested TAFS - Payable	В	C	D		M	F		X	XXX	U/E	U	X/K/N	EG	N	-	+	1
S/P	1200	412800	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E	D/C	D	P	M	F		X	XXX	U/E	U	X/K/N	EG	N	+	-	7

SUPPLEMENT Section V

Assoc. Report	Line No.		USSGL Account Title	Begin/ End		Reimb Appor		nil BEA Borrow ne Cat Source		Year of BA	PY Adj	Reduction Type	TAS Status SF 133		Trans.	Fund Type	Financing Account Code		Credit	Addl. Info.
S/P	1200	412900	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	Е	D/C	D	P	M	F		X	XXX	U/E	U	X/K/N	EG	N	+	-	8
S/P	1200	413800	Appropriation to Liquidate Contract Authority	Е	D	D		M			X		U	U	X/N	EG/EP/ER	N	+	-	
S/P	1200	437000	Offset to Appropriation Realized for Redemption of Treasury Securities	Е	С	D		M			X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1200	439100	Adjustments to Indefinite Appropriations	Е	D/C	D		M			X		U	U	X/N	EG/EP/ER	N	+	-	
S	1200	439100	Adjustments to Indefinite Appropriations	Е	D/C	D		M			X		Е		K/N	EG	N	+	-	
			** **																	
S/P	1201	Appropr	riation (special or trust)			1														
S/P	1201	411300	Appropriated Receipts Derived From Unavailable Trust or Special Fund Receipts	Е	D	D	P	M			X	XXX	U	U	X/N	ES/ET	N	+	-	
S/P	1201	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts	Е	D/C	D	P	M			X		U	U	X/N	ES/ET	N	+	-	
S/P	1201	412100	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	Е	D	D	P	M			X		U	U	X/N	ES/ET	N	+	-	
S/P	1201	412300	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	Е	D	D	P	M			X		U/E	U	X/K/N	ET	N	+	-	
S/P	1201	412400	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	Е	С	D		M			X		U	U	X/N	ES/ET	N	+	-	
S/P	1201	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	Е	D/C	D	P	M	F		X	XXX	U/E	U	X/K/N	ES/ET	N	+	-	1, 7
S/P	1201	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	В	D/C	D	P	M	F		X	XXX	U/E	U	X/K/N	ES/ET	N	-	+	1, 7
S	1201	412700	Amounts Appropriated From Specific Invested TAFS - Payable	Е	С	D		M	F		X	XXX	Е		X/K/N	ET	N	+	-	1
S	1201	412700	Amounts Appropriated From Specific Invested TAFS - Payable	В	С	D		M	F		X	XXX	Е		X/K/N	ET	N	-	+	1
S/P	1201	412700	Amounts Appropriated From Specific Invested TAFS - Payable	Е	С	D		M	F		X	XXX	U	U	X/N	ES/ET	N	+	-	1
S/P	1201	412700	Amounts Appropriated From Specific Invested TAFS - Payable	В	С	D		M	F		X	XXX	U	U	X/N	ES/ET	N	-	+	1
S/P	1201	412800	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E	D/C	D	P	M	F		X	XXX	U/E	U	X/K/N	ES/ET	N	+	-	7
S/P	1201	412900	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E	D/C	D	P	M	F		X	XXX	U/E	U	X/K/N	ES/ET	N	+	-	8
S/P	1201	413800	Appropriation to Liquidate Contract Authority	E	D	D		M			X		U	U	X/N	ES/ET	N	+	-	
S/P	1201	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D	P	M			X	ATB/XXX	U/E	U	X/K/N	ES/ET	N	+	-	1, 8
S/P	1201	438400	Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	D	P	M			X	ATB/XXX	U/E	U	X/K/N	ES/ET	N	-	+	1, 8
S/P	1201	439400	Receipts Unavailable for Obligation Upon Collection	Е	D/C	D		M			X		U	U	X/N	ES/ET	N	+	-	1, 8
S/P	1201	439400	Receipts Unavailable for Obligation Upon Collection	В	D/C	D		M			X		U	U	X/N	ES/ET	N	-	+	1, 8
S/P	1202	Appropr	riation (previously unavailable)																	
S/P	1202	415700	Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation	Е	D	D	P	M			X		U	U	X/N	EG	N	+	-	2
S/P	1202	438400	Temporary Reduction/Cancellation Returned by Appropriation	Е	D/C	D	P	M			X	SEQ	U/E	U	X/K/N	EP/ER	N	+	-	1, 8
S/P	1202	438400	Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	D	P	M			X	SEQ	U/E	U	X/K/N	EP/ER	N	-	+	1, 8
S	1202	438400	Temporary Reduction/Cancellation Returned by Appropriation	Е	D/C	D	P	M			X	SEQ	Е		K/N	EG	N	+	-	1, 8
S	1202	438400	Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	D	P	M			X	SEQ	Е		K/N	EG	N	-	+	1, 8

Assoc. Line USSGL				Reimb A			Avail BEA			PY				Trans.		Financing Account			Addl.
Report No. Acct. USSGL Account Title	E	and C	Credit	Flag	Cat	Type	Time Cat	Source Nonfed	BA	Adj	Reduction Type	SF 133	Sch P	Code	Fund Type	Code	Debit	Credit	Info.
S/P 1203 Appropriation (previously unavailable) (special or trust)																			
S/P 1203 411300 Appropriated Receipts Derived From Unavailable Tru Receipts	st or Special Fund	Е	D	D		P	M			X	SEQ	U	U	X/N	ES/ET	N	+	-	
S/P 1203 412600 Amounts Appropriated From Specific Invested TAFS	- Receivable	E	D/C	D		P	M	F		X	SEQ	U/E	U	X/K/N	ES/ET	N	+	-	1, 7
S/P 1203 412600 Amounts Appropriated From Specific Invested TAFS	- Receivable	В	D/C	D		P	M	F		X	SEQ	U/E	U	X/K/N	ES/ET	N	-	+	1, 7
S/P 1203 412700 Amounts Appropriated From Specific Invested TAFS	•	E	C	D			M	F		X	SEQ	Е	U	X/K/N	ET	N	+	-	1
S/P 1203 412700 Amounts Appropriated From Specific Invested TAFS	- Payable	В	C	D			M	F		X	SEQ	Е	U	X/K/N	ET	N	-	+	1
S 1203 412700 Amounts Appropriated From Specific Invested TAFS	- Payable	E	C	D			M	F		X	SEQ	U		X/K/N	ES/ET	N	+	-	1
S 1203 412700 Amounts Appropriated From Specific Invested TAFS	- Payable	В	C	D			M	F		X	SEQ	U		X/K/N	ES/ET	N	-	+	1
S/P 1203 412800 Amounts Appropriated From Specific Invested TAFS	- Transfers-In	E	D/C	D		P	M	F		X	SEQ	U/E	U	X/K/N	ET	N	+	-	7
S/P 1203 412900 Amounts Appropriated From Specific Invested TAFS	- Transfers-Out	Е	D/C	D		P	M	F		X	SEQ	U/E	U	X/K/N	ES/ET	N	+	-	8
S/P 1203 415700 Authority Made Available From Appropriations (speci Borrowing Authority and Contract Authority Previous Obligation		Е	D	D		P	М			X		U	U	X/N	ES/ET	N	+	-	2
S 1203 415700 Authority Made Available From Appropriations (speci Borrowing Authority and Contract Authority Previous Obligation		Е	D	D		P	M			X		Е		X/K/N	ET	N	+	-	2
S/P 1203 417100 Non-Allocation Transfers of Invested Balances - Rece	ivable	E	D	D		P	M	F		X	SEQ	U/E	U	X/K/N	ES/ET	N	+	-	1
S/P 1203 417100 Non-Allocation Transfers of Invested Balances - Rece	ivable	В	D	D		P	M	F		X	SEQ	U/E	U	X/K/N	ES/ET	N	-	+	1
S/P 1203 417200 Non-Allocation Transfers of Invested Balances - Payal	ole	E	С	D		P	M	F		X	SEQ	U	U	X/N	ES/ET	N	+	-	1
S/P 1203 417200 Non-Allocation Transfers of Invested Balances - Payal	ole	В	C	D		P	M	F		X	SEQ	U	U	X/N	ES/ET	N	-	+	1
S/P 1203 417300 Non-Allocation Transfers of Invested Balances - Trans	sferred	Е	D/C	D		P	M	F		X	SEQ	U/E	U	X/K/N	ES/ET	N	+	-	
S/P 1203 438400 Temporary Reduction/Cancellation Returned by Appr	opriation	Е	D/C	D		P	M			X	SEQ	U/E	U	X/K/N	ES/ET	N	+	-	1, 8
S/P 1203 438400 Temporary Reduction/Cancellation Returned by Appr	opriation	В	D/C	D		P	M			X	SEQ	U/E	U	X/K/N	ES/ET	N	-	+	1, 8
S/P 1203 439402 Daily Inflation/Deflation Compensation Adjustment - Unavailable	Previously	Е	D	D		P	M			X		U	U	N	ES/ET	N	+	-	1
S/P 1203 439402 Daily Inflation/Deflation Compensation Adjustment - Unavailable	Previously	В	D	D		P	M			X		U	U	N	ES/ET	N	-	+	1
S/P 1206 Reappropriation																		 	
S/P 1206 415000 Reappropriations - Transfers-In		Е	D	D			M			X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P Nonexpenditure transfers:																			
S/P 1220 Appropriations transferred to other accounts (-)												+						'	
S/P 1220 416600 Allocations of Realized Authority - To Be Transferred Balances	From Invested	Е	С	D		P	M	F		X		U	U	X/N	EP/ES/ET	N	+	-	1
S/P 1220 416600 Allocations of Realized Authority - To Be Transferred Balances	From Invested	В	С	D		P	M	F		X		U	U	X/N	EP/ES/ET	N	-	+	1
S/P 1220 416700 Allocations of Realized Authority - Transferred From	Invested Balances	Е	С	D		P	M	F		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	

Assoc. Report		e USSGL . Acct. USSGL Account Title			Debit/ Credit	Reimb Flag	Apport Cat		Avail BEA	A Borrow Fed/ t Source Nonfe	Year of BA	PY Adj	Reduction Type	TAS Status SF 133		s Trans.	Fund Type	Financing Account Code		Credit	Addl. Info.
S/P	1220	0 416800 Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	:	Е	С	D			M	F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1220	0 417000 Transfers - Current-Year Authority		Е	С	D		P	M	F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1220	0 417200 Non-Allocation Transfers of Invested Balances - Payable		E	C	D		P	M	F		X	XXX	U	U	X/N	ES/ET	N	+	-	1
S/P	1220	0 417200 Non-Allocation Transfers of Invested Balances - Payable		В	С	D		P	M	F		X	XXX	U	U	X/N	ES/ET	N	-	+	1
S/P	1220	0 417300 Non-Allocation Transfers of Invested Balances - Transferred		Е	С	D		P	M	F		X	XXX	U/E	U	X/K/N	ES/ET	N	+	-	
S/P	1220	0 417500 Allocation Transfers of Current-Year Authority for Non-Invested	Accounts	E	C	D		P	M	F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1220	0 419300 Balance Transfers - Unobligated Balances - Legislative Change of	of Purpose	Е	C	D		P	M	F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1221	1 Appropriations transferred from other accounts																		 '	
S/P		1 416600 Allocations of Realized Authority - To Be Transferred From Invest	ested	E	D	D		P	M	F		X		U	U	X/N	EP/ES/ET	N	+	_	1
3/1	1221	Balances	sica	ь	Ъ	Ъ		Г	IVI	l l		Λ				A/IN	EF/ES/ET	IN.	'	- '	
S/P	1221	1 416600 Allocations of Realized Authority - To Be Transferred From Investigation Balances	ested	В	D	D		P	М	F		X		U	U	X/N	EP/ES/ET	N	-	+	1
S/P	1221	1 416700 Allocations of Realized Authority - Transferred From Invested Ba	alances	E	D	D		P	M	F		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1221	1 416800 Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction		Е	D	D			M	F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1221	1 417000 Transfers - Current-Year Authority		Е	D	D		P	M	F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1221	1 417100 Non-Allocation Transfers of Invested Balances - Receivable		E	D	D		P	M	F		X	XXX	U/E	U	X/K/N	ES/ET	N	+	-	1
S/P	1221	1 417100 Non-Allocation Transfers of Invested Balances - Receivable		В	D	D		P	M	F		X	XXX	U/E	U	X/K/N	ES/ET	N	-	+	1
S/P	1221	1 417300 Non-Allocation Transfers of Invested Balances - Transferred		E	D	D		P	M	F		X	XXX	U/E	U	X/K/N	ES/ET	N	+	-	
S/P	1221	1 417500 Allocation Transfers of Current-Year Authority for Non-Invested	Accounts	E	D	D		P	M	F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1221	1 419300 Balance Transfers - Unobligated Balances - Legislative Change of	of Purpose	E	D	D		P	M	F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1222	2 Exercised borrowing authority transferred from other accounts																			
S/P		2 417400 Transfers - Current-Year Borrowing Authority Converted to Cash	1	Е	D	D		X	M			X		U	U	X/N	EG	N	+		
5,1	1222	2 11, 100	-	_												1211					
S/P		Adjustments:																			
S/P	1230	0 Appropriations and/or unobligated balance of appropriations permane	ently reduced	(-)																	
S	1230	0 439000 Reappropriations - Transfers-Out		Е	C	D			M			X		Е		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P		0 439200 Permanent Reduction - New Budget Authority		Е	С	D		P	M			X	OTR/SEQ	U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1230	0 439200 Permanent Reduction - New Budget Authority		Е	C	D		R	M			X	OTR	U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1230	0 439300 Permanent Reduction - Prior-Year Balances		E	С	D		D/P/R/S				X	OTR	U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1230	0 439300 Permanent Reduction - Prior-Year Balances		Е	C	D		В		F/P/T		X	OTR	U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1230	0 439300 Permanent Reduction - Prior-Year Balances		E	С	D		D/P/S	M			X	SEQ	U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1222	2 Appropriations and/or unobligated balance of appropriations temporar	wile wadna - 4 /	`															<u> </u>		
		2 Appropriations and/or unobligated balance of appropriations temporar 2 438200 Temporary Reduction - New Budget Authority			С	D		P	3.4			v	OTD/SEC	TI	U	X/N	ES/ET	N			
S/P S/P		2 438200 Temporary Reduction - New Budget Authority 2 438200 Temporary Reduction - New Budget Authority		E E	C	D D		P	M M			X	OTR/SEQ SEQ	U	U	X/N X/N	ES/E1 EP	N N	+ +	-	
5/P	1232	2 430200 Temporary Reduction - New Budget Authority		Ľ	C	ט		Р	M			Λ	SEQ	U	U	A/IN	Er	IN	+		

Assoc.		USSGL				Reimb App	ort Auth Avail	BEA Borrow Fed/	Year of	PY				Trans.		Financing Account			Addl.
Report	No.		USSGL Account Title	End	Credit	Flag Ca	at Type Time	Cat Source Nonfed	BA	Adj	Reduction Type	SF 133	Sch P	Code	Fund Type	Code	Debit	Credit	Info.
S/P			Temporary Reduction - Prior-Year Balances	E	C	D	P	M		X	OTR/SEQ	U	U	X/N	ES/ET	N	+	-	
S/P	1232	438700	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	Е	С	D		M		X	OTR/SEQ	U	U	X/N	ES/ET	N	+	-	
S/P	1232	438800	Temporary Reduction of Appropriation From Unavailable Receipts, Prior- Year Balances	Е	С	D		M		X	OTR/SEQ	U	U	X/N	ES/ET	N	+	-	
S/P	1234	Approp	riations precluded from obligation (-)																
S/P			Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority	Е	С	D	D/P/R	M				U	U	X/N	EP/ER	N	+	-	5
S/P	1234	439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority	Е	С	D	D/P/R	M				U	U	X/N	EC/EG/EM	N	+	-	5
S/P	1234	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances	Е	С	D	P	M		X		U	U	X/N	EG	N	+	-	1
S/P	1234	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances	В	С	D	P	M		X		U	U	X/N	EG	N	-	+	1
S/P			riations precluded from obligation (special or trust) (-)					3.6						2.7	77.0 (77.00	3.7			
S/P			Daily Inflation/Deflation Compensation Adjustment - Unavailable	Е	C	D	P	M		X		U	U	N	ES/ET	N	+	-	1
S/P			Daily Inflation/Deflation Compensation Adjustment - Unavailable	В	C	D	P	M		X		U	U	N	ES/ET	N	-	+	1
S/P			Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority	Е	С	D	D/P/R	M				U	U	X/N	ES/ET/TR	N	+	-	5
S/P	1235		Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances	Е	D/C	D	P	M		X		U	U	X/N	ES/ET	N	+	-	1, 8
S/P	1235	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances	В	D/C	D	P	M		X		U	U	X/N	ES/ET	N	-	+	1, 8
G /P	1006																		
S/P			riations applied to repay debt (-) Actual Repayments of Debt, Current-Year Authority	Е	С	D	P	M		X		U	U	N	EP/ER	D/G			
S/P S/P			Actual Repayments of Debt, Current-Year Authority Actual Repayments of Debt, Current-Year Authority	E	C	D	P	M		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G N	+	-	
S/P S/P			Repayment of Repayable Advances - Current-Year Authority	E	C	D	P	M		X		U	U	N N	EC/EG/EM/EP/ER/ES/E1/TR ES/ET	N N	+	-	
S/P	1238	Approp	riations applied to liquidate contract authority (-)																
S/P			Contract Authority Liquidated	Е	С	D	P	M		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P			Contract Authority To Be Liquidated by Trust Funds	Е	С	D		M		X		U	U	X/N	ET	N	+	-	1
S/P			Contract Authority To Be Liquidated by Trust Funds	В	С	D		M		X		U	U	X/N	ET	N	-	+	1
C/P	1220											1							-
S/P			riations substituted for borrowing authority (-) Substitution of Borrowing Authority	Б		D	P	M E/D/T		v			TT	V/NI	ED	NT.	+		-
S/P	1239	414000	Substitution of Borrowing Authority	Е	С	D	P	M F/P/T		X		U	U	X/N	EP	N	+	-	
Ç/D	1240	Capital	transfer of appropriations to general fund (-)	L															-
3/1	1240	Capitai	transier of appropriations to general fund (-)									1							

SUPPLEMENT

Assoc. Report		USSGL Acct.	USSGL Account Title		/ Debit/ Credit	Reimb	Apport Cat	Auth Avail Type Time	BEA Cat	Borrow Fed/ Source Nonfed	Year of BA	PY Adj	Reduction Type			Trans.	Fund Type	Financing Account Code		Ac Credit In
S/P	1240	415100	Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority	Е	С	D		P	M			X		U	U	X/N	ES/ET	N	+	-
S	1240	415100	Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority	Е	С	D		P	M			X		Е		X/K/N	ET	N	+	-
S		Anticipa	ated appropriations:																	-
S			ated appropriation (+ or -)																	
S			Anticipated Indefinite Appropriations	Е	D/C	D			M					U		N	EP/ER	D/G	+	- 2
S	1250	412000	Anticipated Indefinite Appropriations	Е	D/C	D			M					U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	- 2
S	1051	A 4: -:	ated nonexpenditure transfers of appropriations (net) (+ or -)																	
S			Anticipated Transfers - Current-Year Authority	Е	D/C	D		P	M					U		N	EP/ER	D/G	_	- :
S			Anticipated Transfers - Current-Year Authority	E	D/C	D		P/X	M					U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S			Allocations of Authority - Anticipated From Invested Balances	E	D/C	D		1/X	M					U		N	EP/ER	D/G	+	-
S			Allocations of Authority - Anticipated From Invested Balances Allocations of Authority - Anticipated From Invested Balances	E	D/C	D			M					U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	
S		418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose		D/C	D		P/R	M					U		N	EP/ER	D/G	+	-
S	1251	418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	Е	D/C	D		P/R	M					U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	- :
S	1252	Anticipa	ated capital transfers and redemption of debt (appropriations) (-)																	
S	1252	404700	Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority	Е	С	D		P	M					U		N	EP/ER	D/G	+	-
S	1252	404700	Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority	Е	С	D		P	M					U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S/P	1260	Annron	riation, mandatory (total)																	
S	1200	* * *	e is calculated. Equals sum of lines 1200 through 1252.																	
		11131111	o is entermitted. Equals sum of mites 1200 this origin 12021																	
P		This line	e is calculated. Equals sum of lines 1200 through 1240.			1														
S/P		Advance	e appropriations:																	
S/P			e appropriation																	
S/P			Debt Liquidation Appropriations	Е	D	D		D	M			X		U	U	X/N	EG/EP/ER	N	+	-
S/P			Loan Subsidy Appropriation	Е	D	D		D	M			X		U	U	X/N	EG	N	+	-
S/P			Loan Administrative Expense Appropriation	E	D	D		D	M			X		U	U	X/N	EG	N	+	-
S/P	1270	411900	Other Appropriations Realized	Е	D	D		D	M			X		U	U	X/N	EC/EG/EM/EP/ER	N	+	-
1	1	1		1	1	1			1	1	1	1	1	1	1	1 1			1	1

SUPPLEMENT

Assoc. Report		USSGL Acct.	USSGL Account Title	Begin/ End	Debit/	Reimb Appo		BEA Borrow I Cat Source No	Fed/ onfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	Status	Trans. Code	Fund Type	Financing Account Code		Ac Credit In	ddl. nfo.
S/P	1271	Advanc	e appropriation (special or trust fund)																	
S/P			Appropriated Receipts Derived From Unavailable Trust or Special Fund Receipts	Е	D	D	D	M			X	XXX	U	U	X/N	ES/ET	N	+	-	
S/P	1271	411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts	Е	D/C	D	D	M			X		U	U	X/N	ES/ET	N	+	-	
S/P			Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D	D	M			X	OTR	U	U	X/N	ES/ET	N	+		1,8
S/P	1271	438400	Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	D	D	M			X	OTR	U	U	X/N	ES/ET	N	-	+ 1	1,8
S/P		Nonexp	enditure transfers:																	
S/P	1272	Advance	e appropriations transferred to other accounts (-)																_	_
S/P	1272	417000	Transfers - Current-Year Authority	Е	С	D	D	M	F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET	N	+	-	\exists
S/P	1273	Advance	e appropriations transferred from other accounts																	_
S/P	1273	417000	Transfers - Current-Year Authority	Е	D	D	D	M	F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET	N	+	-	
S/P		Adjustn	nents:																	
G/P																				_
S/P			e appropriations permanently reduced (-)																	_
S/P			Permanent Reduction - New Budget Authority	Е	C	D	D	M			X	OTR	U	U	X/N	ES/ET	N	+	-	
S/P	12/4	439200	Permanent Reduction - New Budget Authority	Е	C	D	D	M			X	SEQ	U	U	X/N	EG	N	+	-	
S/P	1275	Advanc	e appropriations temporarily reduced (-)																-+	-
S/P			Temporary Reduction - New Budget Authority	Е	С	D	D	M			X	OTR	U	U	X/N	ES/ET	N	+	-	
S		Anticipa	ated advanced appropriations:																	
S	1276	Antiging	ated nonexpenditure transfers of advanced appropriations (net) (+ or -)																	
S			Anticipated Transfers - Current-Year Authority	Е	D/C	D	D	M					U		X/N	EC/EG/EM/EP/ER/ES/ET	N	+	-	2
G /P	4000																			
S/P S	1280		e appropriation, mandatory (total) e is calculated. Equals sum of lines 1270 through 1276.																	_
3		1 1118 1111	e is calculated. Equals sum of times 1270 through 1276.																-	_
P		This lin	e is calculated. Equals sum of lines 1270 through 1275.			1														
S/P		Borrow	ing authority:																	
S/P		Discreti	onary:			T T														
C/P	1200	D			1														-+	-
S/P S/P			ing authority Current-Year Indefinite Borrowing Authority	Е	D	D		D P/T			X		U	U	N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	_	_
3/F	1300	+1+100	Current real machine borrowing Authority	E	ט	ע		υ ľ/l			Λ		U	U	IA	EC/EG/EN/EF/EN/ES/E1/11X	IN	-	-	

SUPPLEMENT Section V

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title		Debit/ Credit	Reimb Apport	Auth A		EA Borrow		Year of BA	PY Adj	Reduction Type	TAS Status SF 133	TAS Status Sch P		Fund Type	Financing Account Code		Credit	Addl. Info.
S/P	1300	414120	Current-Year Definite Borrowing Authority	Е	D	D		I	D P/T			X		U	U	N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1300	414300	Current-Year Decreases to Indefinite Borrowing Authority	Е	С	D		I	D P/T			X		U	U	N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P		Adjustm	nents:																		
		_																			
			ing authority permanently reduced (-)		T _																
S/P	1320	439200	Permanent Reduction - New Budget Authority	Е	C	D	В	1	D F/P/T			X	OTR	U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S		Anticipa	ated borrowing authority:																		
S	1330	Anticipa	ated reductions to current fiscal year borrowing authority (-)																		
S			Anticipated Reductions to Borrowing Authority	Е	С	D		I)					U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	2
S/P	1340	Borrowi	ing authority, discretionary (total)																		
S			e is calculated. Equals sum of lines 1300 through 1330.																		
P		This line	e is calculated. Equals sum of lines 1300 through 1320.																	\dashv	
S/P		Mandat	ory:																		
			ing authority																		
S/P	1400	412300	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	Е	D	D	В	N	Л			X		U	U	X/N	ES	N	+	-	
S/P	1400	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	Е	D/C	D	В	N	Л	F		X	SEQ/XXX	U	U	X/N	ES/ET	N	+	-	1, 7
S/P	1400	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	В	D/C	D	В	N	Л	F		X	SEQ/XXX	U	U	X/N	ES/ET	N	-	+	1, 7
S/P	1400	412800	Amounts Appropriated From Specific Invested TAFS - Transfers-In	Е	D/C	D	В	N	Л	F		X	SEQ/XXX	U	U	X/N	ES/ET	N	+	-	7
S/P			Current-Year Indefinite Borrowing Authority	Е	D	D		N	A F/P/T			X		U	U	N	EP/ER	D/G	+	-	
S/P	1400	414100	Current-Year Indefinite Borrowing Authority	Е	D	D		N	I F/P/T			X		U	U	N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P			Current-Year Definite Borrowing Authority	E	D	D		N				X		U	U	N	EP/ER	D/G	+	-	
S/P			Current-Year Definite Borrowing Authority	E	D	D		N				X		U	U	N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
			Current-Year Decreases to Indefinite Borrowing Authority	Е	С	D		N				X		U	U	N	EP/ER	D/G	+	-	
S/P			Current-Year Decreases to Indefinite Borrowing Authority	Е	C	D		N				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P			Temporary Reduction/Cancellation Returned by Appropriation	Е	D/C	D	В	N				X	SEQ	U/E	U	X/K/N	EP/ER/ES/ET	N	+		1, 8
S/P	1400	438400	Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	D	В	N	/I F/P/T			X	SEQ	U/E	U	X/K/N	EP/ER/ES/ET	N	-	+	1, 8
S/P		Nonexpe	enditure transfers:																	_	
C/D	1.110	ъ .																			
S/P			ed borrowing authority transferred to other accounts (-)	T -			37					37		**		37.3.1	T.D.	27			
S/P	1410	417/400	Transfers - Current-Year Borrowing Authority Converted to Cash	Е	С	D	X	N	Л			X		U	U	X/N	EP	N	+	-	
S/P		Adjustm	nents:		·															-	

Assoc.			USSGL Account Title	Begin/ End	Debit/	Reimb Apport Flag Cat	Auth A		EA Borrow at Source		Year of BA	PY Adj	Reduction Type	TAS Status SF 133			Fund Type	Financing Account Code		Credit	Addl. Info.
S/P	1420	Borrowi	ng authority permanently reduced (-)		*																
S/P			Permanent Reduction - New Budget Authority	Е	С	D	В	N	A F/P/T			X	OTR/SEQ	U	U	X/N	EG	N	+	-	
S/P	1420	439200	Permanent Reduction - New Budget Authority	Е	C	D	В	N	/I F/P/T			X	OTR	U	U	X/N	EP/ER/ET	N	+	-	
S/P	1421	Borrowi	ng authority temporarily reduced (-)		1																
S/P	1421	438200	Temporary Reduction - New Budget Authority	Е	C	D	В	N	/I F/P/T			X	SEQ	U	U	X/N	EP/ER/ES/ET	N	+	-	
S/P			ng authority applied to repay debt (-)																		
S/P			Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E	D/C	D	В	N	Л	F		X	XXX	U	U	X/N	ES/ET	N	+	-	8
S/P			Actual Repayment of Borrowing Authority Converted to Cash	Е	С	D		N	Л			X		U	U	N	EP/ER	D/G	+	-	
S/P	1422	414200	Actual Repayment of Borrowing Authority Converted to Cash	Е	С	D		N	Л			X		U	U	X/N	EG/EP/ER/TR	N	+	-	
S/P	1422	414600	Actual Repayments of Debt, Current-Year Authority	Е	С	D	В	N	Л			X		U	U	X/N	EP/ET	N	+	-	
S/P	1422	414600	Actual Repayments of Debt, Current-Year Authority	Е	С	D	В	N	Л			X		U	U	N	EP/ER	D	+	-	
S/P	1422	415900	Repayment of Repayable Advances - Current-Year Authority	Е	C	D	В	N	Л			X		U	U	N	ET	N	+	-	
S/P	1422	Dannarri	ing authority precluded from obligation (limitation on obligations) (-)																		
S/P			Authority Unavailable for Obligation Pursuant to Public Law - Temporary -	Е	С	D	В	N	Л					U	U	N	EP	N	+	-	5
S/P	1423	439700	Current-Year Authority Appropriations (special or trust), Borrowing Authority and Contract	Е	D/C	D	В	N	Л			X		U	U	N	EP	N	+	-	1, 8
C/D	1.422		Authority Temporarily Precluded From Obligation - Current-Year Balances	D	D/C	D	D					v				N	ED	N			1.0
S/P	1423		Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances	В	D/C	D	В	r	Л			X		U	U	N	EP	N	-	+	1, 8
S/P	1424	Capital	transfers of borrowing authority to general fund (-)																		
S/P	1424	414201	Modification Adjustment Transfer of Borrowing Authority Converted to Cash	Е	С	D		N	Л			X		U	U	N	EP/ER	D/G	+	-	
S		Anticipa	ted borrowing authority:																		
S	1430	Anticipa	tted reductions to current fiscal year borrowing authority (-)																		_
S	1430		Anticipated Reductions to Borrowing Authority	Е	С	D		N	Л					U		N	EP/ER	D/G	+	-	2
S	1430	404400	Anticipated Reductions to Borrowing Authority	Е	С	D		N	Л					U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	2
S	1430	404700	Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority	Е	С	D	В	N	Л					U		X/N	EP	N	+	-	2
S	1430	404700	Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority	Е	С	D	В	N	Л					U		N	EP/ER	D/G	+	-	2
S			ted nonexpenditure transfers of exercised borrowing authority (-)																		
S	1431	416000	Anticipated Transfers - Current-Year Authority	E	С	D	X	N	Л					U		N	EP	N	+	-	2

SUPPLEMENT

Assoc. Report		USSGL Acct.	USSGL Account Title		/ Debit/	Reimb App	ort Aut	h Avail	BEA Borrow Cat Source	Fed/ Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133			Fund Type	Financing Account Code		Credit	Addl. Info.
							1 01					, ,					V1			=	_
S/P	1440	Borrowi	ng authority, mandatory (total)			 															
S			e is calculated. Equals the sum of lines 1400 through 1431.																		
P		This line	e is calculated. Equals the sum of lines 1400 through 1424.																		
S/P		Contrac	t authority:	I		1															
S/P		Discretion	angry.																		
5/1		Discreti	onary.																		
S/P	1500	Contrac	t authority			 															
S/P	1500	413100	Current-Year Indefinite Contract Authority	Е	D	D			D			X		U	U	N	EG/EP/ER/ET	N	+	-	
S/P	1500	413120	Current-Year Definite Contract Authority	Е	D	D			D			X		U	U	N	EG/EP/ER/ET	N	+	-	
S/P	1500	413300	Decreases to Indefinite Contract Authority	Е	C	D			D			X		U	U	X/N	EG/EP/ER/ET	N	+	-	
S/P		Nonexpe	enditure transfers:	I		T															
S/P	1510	Contrac	t authority transferred to other accounts (-)																		
S/P			Transfers of Contract Authority - Allocation	Е	С	D			D	F		X		U	U	X/N	ET	N	+	_	1
S/P			Transfers of Contract Authority - Allocation Transfers of Contract Authority - Allocation	В	C	D			D	F		X		U	U	X/N	ET	N	'	+	1
5/1	1310	413700	Transiers of Contract Authority - Athocarton	ь		D			D	1		Λ		- 0	U	2011	EI	11	_		
S/P	1511	Contrac	t authority transferred from other accounts	l	1	 															
S/P			Transfers of Contract Authority - Allocation	Е	D	D			D	F		X		U	U	X/N	ET	N	+	-	1
S/P	1511	413700	Transfers of Contract Authority - Allocation	В	D	D			D	F		X		U	U	X/N	ET	N	-	+	1
S/P		Adjustm	ents:	,																	
		-		_																	
S/P			t authority and/or unobligated balance of contract authority permanently						_				, mp /omp			77.07					
S/P			Permanent Reduction - New Budget Authority	Е	С	D	C		D			X	ATB/OTR	U	U	X/N	ET EG/EP/ER	N	+	-	
S/P S/P			Permanent Reduction - New Budget Authority Permanent Reduction - Prior-Year Balances	E E	C	D D	C		D D			X	OTR OTR	U	U	X/N X/N	EG/EP/ER EG/EP/ER/ET	N N	+	-	
3/1	1320	439300	remainent Reduction - Frior-1 ear Barances	Е		Б			D			Λ	OIK	- 0	U	A/IN	EG/EF/ER/ET	IN	'		
S/P	1522	Contrac	t authority precluded from obligation (limitation on obligations) (-)																		
S/P		439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority	Е	С	D	С		D					U	U	X/N	EG/EP/ER/ET	N	+	-	5
S/P	1522		Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances	Е	D/C	D	С		D			X		U	U	X/N	ET	N	+	-	1, 8
S/P	1522		Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances	В	D/C	D	С		D			X		U	U	X/N	ET	N	-	+	1, 8
S		Anticipa	ted contract authority:																		

SUPPLEMENT

Assoc. Report	Line No.		USSGL Account Title			Reimb Appo Flag Cat	ort Auth Type	BEA Borrow Cat Source		Year of BA	PY Adj	Reduction Type	TAS Status SF 133			Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
																				一
S	1530	Anticipa	ted nonexpenditure transfers of contract authority (net) (+ or -)																	
S	1530	416000	Anticipated Transfers - Current-Year Authority	Е	D/C	D	С	D					U		X/N	EG/EP/ER/ET	N	+	-	2
S	1531	Anticipa	ted adjustments to current year contract authority (+ or -)		•	<u>, </u>														
S	1531	403400	Anticipated Adjustments to Contract Authority	Е	D/C	D		D					U		X/N	EG/EP/ER/ET	N	+	-	2
S/P	1540		t authority, discretionary (total)																	
S		This line	is calculated. Equals sum of lines 1500 through 1531.																	
P		This line	is calculated. Equals sum of lines 1500 through 1522.	1	1															
S/P		Mandate	ory:	T	1															
C/D	1600	C 1																		
S/P			t authority Current-Year Indefinite Contract Authority	E	_ D	D		Μ.			v		TI	TI	N	EG/EP/ER/ES/ET	N			
S/P			Current-Year Indefinite Contract Authority Current-Year Definite Contract Authority	E	D	D D		M M			X		U	U	N	EG/EP/ER/ES/ET EG/EP/ER/ES/ET	N N	+	-	
S/P S/P			Decreases to Indefinite Contract Authority		D			M			X			U	N	EG/EP/ER/ES/E1 EG/EP/ER/ET	N N	+	-	_
S/P	1000	413300	Decreases to indefinite Contract Authority	Е	C	D		IVI			Λ		U	U	X/N	EG/EP/ER/ET	N	+	-	
S/P	1603	Contrac	t authority (previously unavailable)																	
S/P			Authority Made Available From Appropriations (special or trust),	Е	D	D	C	M			X		U	U	X/N	ET	N	+	-	
5,1	1005		Borrowing Authority and Contract Authority Previously Precluded From Obligation													2.		·		
S/P	1603	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D	C	M			X	SEQ	U	U	X/N	ES/ET	N	+	-	1, 8
S/P	1603	438400	Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	D	C	M			X	SEQ	U	U	X/N	ES/ET	N	-	+	1, 8
S/P		Nonexpe	nditure transfers:	1		1														
C/D	1610	C 1	t authority transferred to other accounts (-)																	
S/P S/P			Transfers of Contract Authority - Allocation	E	С	D		M	F		X		U	U	X/N	ET	N	+		1
S/P			Transfers of Contract Authority - Allocation	E B	C	D		M	F		X		U	U	X/N	ET	N	-	+	1
S/P			Transfers of Contract Authority - Non-Allocation	Е	C	D		M	F	NEW	X		U	U	X/N	ET	N	+	-	1
S/P			Transfers of Contract Authority - Non-Allocation Transfers of Contract Authority - Non-Allocation	В	C	D		M	F	NEW	X		U	U	X/N	ET	N	_	+	1
5/1	1010	713300	Transfers of Confract Audiotty - Non-Anocation	ט		D		171	1	TAT: AA	Λ			0	ZY/18	LI	14	-		1
S/P	1611	Contract	t authority transferred from other accounts	1	1															
S/P			Transfers of Contract Authority - Allocation	Е	D	D		M	F		X		U	U	X/N	ET	N	+	-	1
S/P			Transfers of Contract Authority - Allocation	В	D	D		M	F		X		U	U	X/N	ET	N	-	+	1
S/P			Transfers of Contract Authority - Non-Allocation	E	D	D		M	F	NEW	X		U	U	X/N	ET	N	+	-	1
S/P			Transfers of Contract Authority - Non-Allocation	В	D	D		M	F	NEW	X		U	U	X/N	ET	N	-	+	1
			•																	

SUPPLEMENT

							Avail BEA E			f PY Adj	Reduction Type	Status			Fund Type	Financing Account Code		Credit	Addl. Info.
1	Adjustments:																	·	ı
		y reduc	. ,		,													ļ	
	5	E	C	D		C	M			X	OTR	U	U	X/N	EG/EP/ER/ES/ET	N	+	'	
														-			+	-	
620	439300 Permanent Reduction - Prior-Year Balances	Е	С	D		С	M			X	OTR	U	U	X/N	EG/EP/ER/ET	N	+	-	
621 (Contract authority temporarily reduced ()																		
		E	C	D		C	M			v	SEO	T T	II	V/N	EC/ET	N			
1021	436200 Temporary Reduction - New Budget Authority	E		D		C	IVI			Λ	SEQ	U	U	A/IN	E5/E1	IN	-		
622	Contract authority precluded from obligation (limitation on obligations) (-)																		
	0 1	Е	С	D		С	M					U	U	X/N	EG/EP/ER/ET	N	+	-	5
622	439700 Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances	Е	D/C	D		С	M			X		U	U	X/N	ET	N	+	-	1, 8
622	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances	В	D/C	D		С	М			X		U	U	X/N	ET	N	-	+	1, 8
																		ļ	
630 4	416000 Anticipated Transfers - Current-Year Authority	Е	D/C	D		С	M					U		X/N	EG/EP/ER/ET	N	+	-	2
631	Anticipated adjustments to current year contract authority (+ or -)																	! 	
		Е	D/C	D			M					U		X/N	EG/EP/ER/ET	N	+	-	2
1640 4																		'	
	This line is calculated. Equals sum of lines 1600 through 1651.																	'	
7	This line is calculated. Equals sum of lines 1600 through 1622.																		
5	Spending authority from offsetting collections:																		
1	Discretionary:																		
700 (Collected																	! !	
		E	D	D			D	E/F/	N	X		U/E	IJ	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	
	,																+	-	1, 7
		В	D/C	R			D			X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 7
		Е	D	R			D			X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
	620 620 620 620 621 622 622 622 630 630 631 631 631 640 700 700 700	Adjustments: Contract authority and/or unobligated balance of contract authority permanent	Adjustments: Contract authority and/or unobligated balance of contract authority permanently reduced 20 439200 Permanent Reduction - New Budget Authority E	Adjustments: Contract authority and/or unobligated balance of contract authority permanently reduced (-)	No. Acct. USSGL Account Title End Credit Flag	No. Act. USSGL Account Title End Credit Flag Cat	Adjustments:	No. Acet USSGI. Account Title End Credit Flag Cat Type Time Cat	No. Act USSGL Account Title End Credit Flag Cat Type Time Cat Source Nonformation	No. Act UNSGL Account Title End Credit Flag Cat Type Time Cat Source Nonfed BA	No.	March USSGI. Account Title End Credit Fine Cat Type Time Cat Source Nonfeet BA Adj Reduction Type	No. Act USGL Account Tide End Credit Flag Credit	No. No. No. No. USSGL Account Title No. No.	No. No. USSGI. Account Title Find Credit Find Credit Type Time Cat Surres No. No.	March Marc	Mathematical Math	No. No.	No. No. Control Co

	USSGL Acct.	USSGL Account Title	Begin. End	/ Debit/			Avail BEA			Year of BA	PY Adj	Reduction Type	TAS Status SF 133	Status		Fund Type	Financing Account Code		Addl. Credit Info.
				1	Ü	Cat Type				DA	_	Reduction Type				• • • • • • • • • • • • • • • • • • • •		Debit	Credit IIIIo.
		Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	Е	D	R		D		E/F/N		X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
	425400	Reimbursements Earned - Collected From Non-Federal Sources	Е	D	R		D		N		X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
	425500		Е	D	D		D				X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
		Actual Collections of Governmental-Type Fees	Е	D	D		D				X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	- 12
		Actual Collections of Business-Type Fees	Е	D	D		D				X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	- 12
	426100		Е	D	R		D				X		U/E		X/K/N	EG	N	+	- 11
	426200	Actual Collections of Loan Principal	Е	D	D		D				X		U/E		X/K/N	EC/EG/EM/EP/ER/TR	N	+	-
	426300		Е	D	D		D				X		U/E		X/K/N	EC/EG/EM/EP/ER/TR	N	+	-
	426400		Е	D	D		D				X		U/E		X/K/N	EC/EG/EM/EP/ER/TR	N	+	-
	426500	Actual Collections From Sale of Foreclosed Property	Е	D	D		D				X		U/E		X/K/N	EC/EG/EM/EP/ER/TR	N	+	-
S/P 1700	426600	Other Actual Business-Type Collections From Non-Federal Sources	Е	D/C	D		D				X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	- 7, 12
		Other Actual Governmental-Type Collections From Non-Federal Sources	Е	D	D		D				X		U/E		X/K/N	EC/EG/EM/EP/ER/TR	N	+	-
S/P 1700	427100	Actual Program Fund Subsidy Collected	E	D	D		D				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-
S/P 1700	427300	Interest Collected From Treasury	E	D/C	D		D				X		U	U	X/N	EG/EP/ER/TR	N	+	-
S/P 1700	427500	Actual Collections From Liquidating Fund	E	D	D		D				X		U/E		X/K/N	EC/EG/EM/EP/ER/TR	N	+	-
		Actual Collections From Financing Fund	E	D	D		D				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-
S/P 1700	427700	Other Actual Collections - Federal/Non-Federal Exception Sources	Е	D	D		D				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	- 12
S/P 1700	429000	Amortization of Investments in U.S. Treasury Zero Coupon Bonds	Е	D/C	D		D				X		U	U	X/N	EC/EG/EM/EP/ER/TR	N	+	-
S/P 1701	Change	in uncollected payments, Federal sources (+ or -)																	
S/P 1701	422100	Unfilled Customer Orders Without Advance	E	D/C	R		D		E/F		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	- 1,7
S/P 1701	422100	Unfilled Customer Orders Without Advance	В	D/C	R		D		E/F		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+ 1,7
S/P 1701	422500	Expenditure Transfers From Trust Funds - Receivable	Е	D/C	D		D				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	- 1,7
S/P 1701	422500	Expenditure Transfers From Trust Funds - Receivable	В	D/C	D		D				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+ 1, 7
S/P 1701	425100	Reimbursements Earned - Receivable	E	D/C	R		D		E/F		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	- 1,7
S/P 1701	425100	Reimbursements Earned - Receivable	В	D/C	R		D		E/F		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+ 1,7
S/P 1701	428300	Interest Receivable From Treasury	Е	D/C	D		D				X		U/E	U	X/K/N	EG/EP/ER/TR	N	+	- 1
S/P 1701	428300	Interest Receivable From Treasury	В	D/C	D		D				X		U/E	U	X/K/N	EG/EP/ER/TR	N	-	+ 1
S/P 1701	428500	Receivable From the Liquidating Fund	Е	D	D		D				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	- 1
S/P 1701	428500	Receivable From the Liquidating Fund	В	D	D		D				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+ 1
S/P 1701	428600	Receivable From the Financing Fund	Е	D	D		D				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	- 1
S/P 1701	428600	Receivable From the Financing Fund	В	D	D		D				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+ 1
S/P 1701	428700	Other Federal Receivables	Е	D	D		D				X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	- 1
S/P 1701	428700	Other Federal Receivables	В	D	D		D				X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+ 1
								1											
S/P 1702	Offsetti	ng collections (previously unavailable)																	
S/P 1702	412100	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	Е	D	D	S	D				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S/P 1702	412300	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	Е	D	D	S	D				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-

SUPPLEMENT

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title			Reimb Flag	Auth Avai		rrow Fed/ urce Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133		Trans.	Fund Type	Financing Account Code	Debit	Credit 1	Addl. Info.
S/P	1702	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	Е	D	D/R		D			X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	1702		Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	Е	D	D/R		D			X		Е		K/N	EG	N	+	-	
S/P	1702	438400	Temporary Reduction/Cancellation Returned by Appropriation	Е	D/C	D	S	D			X	OTR/SEQ	U/E	U	X/K/N	EG/EP/ER	N	+		1, 8
S/P	1702	438400	Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	D	S	D			X	OTR/SEQ	U/E	U	X/K/N	EG/EP/ER	N	-	+	1, 8
S/P	1702	438400	Temporary Reduction/Cancellation Returned by Appropriation	Е	D/C	D	S	D			X	SEQ	U/E	U	X/K/N	ET	N	+		1, 8
S/P	1702	438400	Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	D	S	D			X	SEQ	U/E	U	X/K/N	ET	N	-		1,8
S/P	1702	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D	S	D			X	ATB	U/E	U	X/K/N	TR	N	+		1, 8
S/P	1702	438400	Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	D	S	D			X	ATB	U/E	U	X/K/N	TR	N	-	+	1, 8
S/P	1702	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	R	S	D			X	OTR/SEQ	U	U	N	EG	N	+		1, 8
S/P	1702	438400	Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	R	S	D			X	OTR/SEQ	U	U	N	EG	N	-		1,8
S/P		438400	Temporary Reduction/Cancellation Returned by Appropriation	Е	D/C	R	S	D			X	SEQ	U	U	N	ET	N	+		1, 8
S/P	1702	438400	Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	R	S	D			X	SEQ	U	U	N	ET	N	-	+	1, 8
S/P	1702	439402	Daily Inflation/Deflation Compensation Adjustment - Previously Unavailable	Е	D	D	S	D			X		U	U	N	EP	N	+	-	1
S/P	1702	439402	Daily Inflation/Deflation Compensation Adjustment - Previously Unavailable	В	D	D	S	D			X		U	U	N	EP	N	-	+	1
S/P		Nonexpe	enditure transfers:	1																
S/P			g authority from offsetting collections transferred to other accounts (-)	T _	T _															
S/P			Transfers - Current-Year Authority	E	C	D/R	S	D	F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P			Allocation Transfers of Current-Year Authority for Non-Invested Accounts	E	C	D/R	S	D	F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1710	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	Е	C	D	S	D	F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
C/P	1511	c r																		
S/P			g authority from offsetting collections transferred from other accounts	Б	D	D/D	C	D	E		v		T.T.	T.T.	VAI	EC/EC/EM/ED/ED/EC/ET/ED	NT.	+	\dashv	_
S/P S/P			Transfers - Current-Year Authority Non-Allocation Transfers of Invested Balances - Receivable	Е	D D	D/R D	S S	D D	F F		X	VVV	U II/E	U	X/N X/K/N	EC/EG/EM/EP/ER/ES/ET/TR EG	N N	+	-	1
S/P S/P			Non-Allocation Transfers of Invested Balances - Receivable Non-Allocation Transfers of Invested Balances - Receivable	E B	D	D	S	D	F		X	XXX	U/E	U	X/K/N X/K/N	EG	N N		+	1
S/P S/P			Non-Allocation Transfers of Invested Balances - Receivable Non-Allocation Transfers of Invested Balances - Transferred	E	D	D	S	D	F		X	XXX	U/E U/E	U	X/K/N X/K/N	EG EG	N N	-	+	1
S/P S/P			Allocation Transfers of Current-Year Authority for Non-Invested Accounts	E	D	D/R	S	D	F		X	ΛΛΛ	U/E U	U	X/K/N X/N	EC/EG/EM/EP/ER/ES/ET/TR	N N	+	-	
S/P			Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	D	D/R D	S	D	F		X		U	U	X/N X/N	EC/EG/EM/EP/ER/ES/ET/TR EC/EG/EM/EP/ER/ES/ET/TR	N	T +	-	-
5/P	1/11	417300	Datance Transiers - Unionigated Datances - Legislative Change of Purpose	E	ע	ע	٥	ע	Г		Λ		U	U	A/IN	EC/EG/EW/EP/ER/ES/E1/1R	IN .	Т		
S/P		Adjustm	nents:	1	1															
																			\longrightarrow	
S/P		_	transfer of spending authority from offsetting collections to general fund																	
S/P	1720	415100	Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority	Е	С	D	S	D			X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	

SUPPLEMENT Section V

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title			Reimb Apport		BEA Borrow Fed/ Cat Source Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133		Trans. Code	Fund Type	Financing Account Code		Ad Credit In	ddl. ifo.
S/P	1720	415100	Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority	Е	С	R	S	D		X		U	U	N	EP/ER	N	+	-	
S/P	1721	Spendin	g authority from offsetting collections permanently reduced (-)																-
S/P			Permanent Reduction - New Budget Authority	Е	С	D	S	D		X	OTR	U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1722	Unoblig	ated balance of spending authority from offsetting collections permanent	tly redu	iced (-)														-
S/P	1722	439300	Permanent Reduction - Prior-Year Balances	Е	С	D	S	D		X	SEQ	U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1722	439300	Permanent Reduction - Prior-Year Balances	Е	С	D	S	D		X	OTR	U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1722	439300	Permanent Reduction - Prior-Year Balances	Е	C	R	S	D		X	OTR	U	U	N	EG	N	+	-	
C/D	1522	NT.	1/ 11: 4 11 1		-,	1 1()												-	
S/P			d/or unobligated balance of spending authority from offsetting collection: Temporary Reduction - New Budget Authority				S	D		37	ATD/OTD/CEO		T.T.	N/AT	FO	N		-	
S/P S/P			Temporary Reduction - New Budget Authority Temporary Reduction - New Budget Authority	E	C	D D	S	D D		X	ATB/OTR/SEQ OTR/SEQ	U	U	X/N X/N	EG EP/ER	N N	+	-	_
S/P			Temporary Reduction - New Budget Authority Temporary Reduction - New Budget Authority	E	C	D	S	D		X	SEQ	U	U	X/N X/N	ET/ER	N	+	-	=
S/P			Temporary Reduction - New Budget Authority Temporary Reduction - New Budget Authority	E	C	D	S	D		X	ATB	U	U	X/N	TR	N	+	-	
S/P		438300	Temporary Reduction - Prior-Year Balances	E	C	D	S	D		X	OTR/SEQ	U	U	X/N	EP/ER	N	+	-	
S/P			Temporary Reduction - Prior-Year Balances	E	C	D	S	D		X	OTR	U	U	N	EG	N	+	-	
5/1	1/23	730300	Temporary Reduction - Trior-real Balances	L	-	Б	3	Б		Λ	OIK		U	11	EG	14	'		=
S/P	1724	Spendin	g authority from offsetting collections precluded from obligation (limitat	ion on	obligatio	ons) (-)													_
S/P	1724		Daily Inflation/Deflation Compensation Adjustment - Unavailable	Е	C	D	S	D		X		U	U	N	EP	N	+	- 1	1
S/P			Daily Inflation/Deflation Compensation Adjustment - Unavailable	В	C	D	S	D		X		U	U	N	EP	N	-	+ 1	1
S/P	1724	439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority	Е	С	D	S	D				U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	- 5	5
S/P	1724	439800	Offsetting Collections Temporarily Precluded From Obligation	Е	С	D	S	D		X		U	U	X/N	EG/EP/ER	N	+	- 1	1
S/P	1724	439800	Offsetting Collections Temporarily Precluded From Obligation	В	С	D	S	D		X		U	U	X/N	EG/EP/ER	N	-	+ 1	1
S/P	1724	439800	Offsetting Collections Temporarily Precluded From Obligation	Е	С	R	S	D		X		U	U	N	EG	N	+	- 1	1
S/P	1724		Offsetting Collections Temporarily Precluded From Obligation	В	C	R	S	D		X		U	U	N	EG	N	-	+ 1	1
S	1724	439800	Offsetting Collections Temporarily Precluded From Obligation	Е	C	D	S	D		X		Е		K/N	EG	N	+	- 1	1
S	1724	439800	Offsetting Collections Temporarily Precluded From Obligation	В	C	D	S	D		X		E		K/N	EG	N	-	+ 1	1
S/P	1725	Spendin	g authority from offsetting collections applied to repay debt (-)																_
S/P			Actual Repayments of Debt, Current-Year Authority	Е	С	D/R	S	D		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1726	Spendin	g authority from offsetting collections applied to liquidate contract auth	prity (-))														
S/P		•	Contract Authority Liquidated	E	C	D	S	D		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	-
S/P			g authority from offsetting collections substituted for borrowing authori	ty (-)															
S/P	1727	414000	Substitution of Borrowing Authority	Е	C	D/R	S	D F/P/T		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	- 8	8

S Anticipated spending authority from offsetting collections: S 1740 Anticipated collections, reimbursements, and other income	U U U U U U U U U U U U U U U U U U U	X/N X/N X/N X/N X/N	EC/EG/EM/EP/ER/ES/ET/TR EC/EG/EM/EP/ER/ES/ET/TR EC/EG/EM/EP/ER/ES/ET/TR EC/EG/EM/EP/ER/ES/ET/TR EC/EG/EM/EP/ER/ES/ET/TR EC/EG/EM/EP/ER/ES/ET/TR	N N N N	+ + + + + + + + + + + + + + + + + + + +	- 2,7 - 2,7 - 2,7 - 2 - 2,7 - 2 - 2,2
S 1740 406000 Anticipated Collections From Non-Federal Sources S 1740 407000 Anticipated Collections From Federal Sources E D/C D D S 1740 421000 Anticipated Reimbursements E D/C R D S 1740 421500 Anticipated Expenditure Transfers from Trust Funds E D/C D D S 1741 Anticipated nonexpenditure transfers of spending authority from offsetting collections (net) (+ or -) S 1741 416000 Anticipated Transfers - Current-Year Authority E D/C D/R S D S 1741 418300 Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose S 1742 Anticipated capital transfers and redemption of debt (spending authority from offsetting collections) (-) S 1742 404700 Anticipated Transfers to the General Fund of the U.S. Government - E C D/R S D	U U U U	X/N X/N X/N	EC/EG/EM/EP/ER/ES/ET/TR EC/EG/EM/EP/ER/ES/ET/TR EC/EG/EM/EP/ER/ES/ET/TR EC/EG/EM/EP/ER/ES/ET/TR	N N N	+ +	- 2,7 - 2 - 2,7 - 2
S 1740 406000 Anticipated Collections From Non-Federal Sources S 1740 407000 Anticipated Collections From Federal Sources E D/C D D S 1740 421000 Anticipated Reimbursements E D/C R D S 1740 421500 Anticipated Expenditure Transfers from Trust Funds E D/C D D S 1741 Anticipated nonexpenditure transfers of spending authority from offsetting collections (net) (+ or -) S 1741 416000 Anticipated Transfers - Current-Year Authority E D/C D/R S D S 1741 418300 Anticipated Balance Transfers - Legislative Change of Purpose S 1742 Anticipated capital transfers and redemption of debt (spending authority from offsetting collections) (-) S 1742 404700 Anticipated Transfers to the General Fund of the U.S. Government - E C D/R S D	U U U U	X/N X/N X/N	EC/EG/EM/EP/ER/ES/ET/TR EC/EG/EM/EP/ER/ES/ET/TR EC/EG/EM/EP/ER/ES/ET/TR EC/EG/EM/EP/ER/ES/ET/TR	N N N	+ +	- 2,7 - 2 - 2,7 - 2
S 1740 407000 Anticipated Collections From Federal Sources E D/C D S 1740 421000 Anticipated Reimbursements E D/C R S 1740 421500 Anticipated Expenditure Transfers from Trust Funds E D/C D S 1741 Anticipated nonexpenditure transfers of spending authority from offsetting collections (net) (+ or -) S 1741 416000 Anticipated Transfers - Current-Year Authority E D/C D/R S D S 1741 418300 Anticipated Balance Transfers - Unobligated Balances - Legislative Change E D/C D S 1742 Anticipated capital transfers and redemption of debt (spending authority from offsetting collections) (-) S 1742 404700 Anticipated Transfers to the General Fund of the U.S. Government - E C D/R S D	U U U U	X/N X/N X/N	EC/EG/EM/EP/ER/ES/ET/TR EC/EG/EM/EP/ER/ES/ET/TR EC/EG/EM/EP/ER/ES/ET/TR EC/EG/EM/EP/ER/ES/ET/TR	N N N	+ +	- 2,7 - 2 - 2,7 - 2
S 1740 421000 Anticipated Reimbursements E D/C R D D D D D D D D D D D D D D D D D D	U U U	X/N X/N	EC/EG/EM/EP/ER/ES/ET/TR EC/EG/EM/EP/ER/ES/ET/TR EC/EG/EM/EP/ER/ES/ET/TR	N N	+ +	- 2 - 2,7 - 2
S 1740 421500 Anticipated Expenditure Transfers from Trust Funds S 1741 Anticipated nonexpenditure transfers of spending authority from offsetting collections (net) (+ or -) S 1741 416000 Anticipated Transfers - Current-Year Authority E D/C D/R S D S 1741 418300 Anticipated Balance Transfers - Unobligated Balances - Legislative Change E D/C D/R S D S 1742 Anticipated capital transfers and redemption of debt (spending authority from offsetting collections) (-) S 1742 404700 Anticipated Transfers to the General Fund of the U.S. Government - E C D/R S D	U U U	X/N X/N	EC/EG/EM/EP/ER/ES/ET/TR EC/EG/EM/EP/ER/ES/ET/TR	N N	+	- 2,7
S 1741 Anticipated nonexpenditure transfers of spending authority from offsetting collections (net) (+ or -) S 1741 416000 Anticipated Transfers - Current-Year Authority E D/C D/R S D S 1741 418300 Anticipated Balance Transfers - Unobligated Balances - Legislative Change E D/C D S D of Purpose S 1742 Anticipated capital transfers and redemption of debt (spending authority from offsetting collections) (-) S 1742 404700 Anticipated Transfers to the General Fund of the U.S. Government - E C D/R S D	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N		- 2
S 1741 416000 Anticipated Transfers - Current-Year Authority E D/C D/R S D S 1741 418300 Anticipated Balance Transfers - Unobligated Balances - Legislative Change E D/C D S D S 1742 Anticipated capital transfers and redemption of debt (spending authority from offsetting collections) (-) S 1742 404700 Anticipated Transfers to the General Fund of the U.S. Government - E C D/R S D	U				+ +	
S 1741 416000 Anticipated Transfers - Current-Year Authority E D/C D/R S D S 1741 418300 Anticipated Balance Transfers - Unobligated Balances - Legislative Change E D/C D S D S 1742 Anticipated capital transfers and redemption of debt (spending authority from offsetting collections) (-) S 1742 404700 Anticipated Transfers to the General Fund of the U.S. Government - E C D/R S D	U				+ +	
S 1741 418300 Anticipated Balance Transfers - Unobligated Balances - Legislative Change E D/C D S D S 1742 Anticipated capital transfers and redemption of debt (spending authority from offsetting collections) (-) S 1742 404700 Anticipated Transfers to the General Fund of the U.S. Government - E C D/R S D	U				+	
S 1742 Anticipated capital transfers and redemption of debt (spending authority from offsetting collections) (-) S 1742 404700 Anticipated Transfers to the General Fund of the U.S. Government - E C D/R S D		A/IN	EC/EG/EM/EF/EN/ES/ET/TK	IN .	'	- 2
S 1742 Anticipated capital transfers and redemption of debt (spending authority from offsetting collections) (-) S 1742 404700 Anticipated Transfers to the General Fund of the U.S. Government - E C D/R S D	U					
S 1742 404700 Anticipated Transfers to the General Fund of the U.S. Government - E C D/R S D	U					
S 1742 404700 Anticipated Transfers to the General Fund of the U.S. Government - E C D/R S D	U					
		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	- 2
		2011	EG/EG/EM/EI/EIGEG/EI/IK		,	
S/P 1750 Spending authority from offsetting collections, discretionary (total)						
S This line is calculated. Equals sum of lines 1700 through 1742.						
P This line is calculated. Equals sum of lines 1700 through 1727.						
S/P Mandatory:						
S/P 1800 Collected						
S/P 1800 421200 Liquidation of Deficiency - Offsetting Collections E D D M F/N X	U/E	U X/K/N	EC/EG/EM/EP/ER/TR	N	+	-
S/P 1800 422200 Unfilled Customer Orders With Advance E D/C R M E/F/N X	U/E	U X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	- 1,7
S/P 1800 422200 Unfilled Customer Orders With Advance B D/C R M E/F/N X	U/E	U X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+ 1,7
S/P 1800 425200 Reimbursements Earned - Collected From Federal/Non-Federal Exception E D R M E/F X Sources	U/E	U X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S/P 1800 425300 Prior-Year Unfilled Customer Orders With Advance - Refunds Paid E D R M E/F/N X	U/E	U X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S/P 1800 425400 Reimbursements Earned - Collected From Non-Federal Sources E D R M N X	U/E	U X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S/P 1800 425500 Expenditure Transfers from Trust Funds - Collected E D D M X	U/E	U X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S/P 1800 426000 Actual Collections of Governmental-Type Fees E D D M X	U/E	U X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	- 12
S/P 1800 426100 Actual Collections of Business-Type Fees E D D M X	U	U N	EP/ER	D/G	+	-
S/P 1800 426100 Actual Collections of Business-Type Fees E D D M X	U/E	U X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	- 12
S/P 1800 426100 Actual Collections of Business-Type Fees E D R M X	U	U N	EP	G	+	-
S/P 1800 426200 Actual Collections of Loan Principal E D D M X	U	U N	EP/ER	D/G	+	-
S/P 1800 426200 Actual Collections of Loan Principal E D D M X	U/E	U X/K/N	EC/EG/EM/EP/ER/TR	N	+	-
S/P 1800 426200 Actual Collections of Loan Principal E D R M X	U	U N	EP	G	+	_

Assoc Repoi			USSGL Account Title		Debit/ Credit	Reimb Ap	oport Auth	BEA Borrov Cat Source		Year of BA	PY Adj	Reduction Type	TAS Status SF 133		Trans.	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
S/P	1800	426300	Actual Collections of Loan Interest	Е	D/C	D		M			X		U	U	N	EP/ER	D/G	+	-	
S/P	1800	426300	Actual Collections of Loan Interest	E	D	D		M			X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P	1800	426300	Actual Collections of Loan Interest	E	D/C	R		M			X		U	U	N	EP	G	+	-	
S/P	1800	426400	Actual Collections of Rent	E	D	D		M			X		U	U	N	EP/ER	D/G	+	-	
S/P	1800	426400	Actual Collections of Rent	E	D	D		M			X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P	1800	426500	Actual Collections From Sale of Foreclosed Property	Е	D	D		M			X		U	U	N	EP/ER	D/G	+	-	
S/P	1800	426500	Actual Collections From Sale of Foreclosed Property	E	D	D		M			X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P	1800	426500	Actual Collections From Sale of Foreclosed Property	E	D	R		M			X		U	U	N	EP	G	+	-	
S/P	1800	426600	Other Actual Business-Type Collections From Non-Federal Sources	E	D/C	D		M			X		U	U	N	EP/ER	D/G	+	-	7
S/P	1800	426600	Other Actual Business-Type Collections From Non-Federal Sources	Е	D/C	D		M			X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	7, 12
S/P	1800	426700	Other Actual Governmental-Type Collections From Non-Federal Sources	Е	D	D		M			X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P	1800	426800	Interest Collected From Foreign Securities and Special Drawing Rights (SDR)	Е	D/C	D		M			X		U	U	N	EP	N	+	-	
S/P	1800	427100	Actual Program Fund Subsidy Collected	E	D	D		M			X		U	U	N	EP/ER	D/G	+	-	
S/P	1800	427100	Actual Program Fund Subsidy Collected	E	D	D		M			X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P	1800	427300	Interest Collected From Treasury	E	D/C	D		M			X		U	U	X/N	EG/EP/ER/TR	N	+	-	
S/P	1800	427300	Interest Collected From Treasury	E	D/C	D		M			X		U	U	N	EP/ER	D/G	+	-	
S/P	1800	427500	Actual Collections From Liquidating Fund	E	D	D		M			X		U	U	N	EP/ER	D/G	+	-	
S/P	1800	427500	Actual Collections From Liquidating Fund	E	D	D		M			X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P	1800	427600	Actual Collections From Financing Fund	E	D	D		M			X		U	U	N	EP/ER	D/G	+	-	
S/P	1800	427600	Actual Collections From Financing Fund	E	D	D		M			X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P	1800	427700	Other Actual Collections - Federal/Non-Federal Exception Sources	Е	D	D		M			X		U	U	N	EP/ER	D/G	+	-	
S/P	1800	427700	Other Actual Collections - Federal/Non-Federal Exception Sources	E	D	D		M			X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	12
S/P	1800	429000	Amortization of Investments in U.S. Treasury Zero Coupon Bonds	E	D/C	D		M			X		U	U	X/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P	1801	Change	in uncollected payments, Federal sources (+ or -)																	
S/P	1801	422100	Unfilled Customer Orders Without Advance	Е	D/C	R		M	E/F		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 7
S/P	1801	422100	Unfilled Customer Orders Without Advance	В	D/C	R		M	E/F		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 7
S/P	1801	422100	Unfilled Customer Orders Without Advance	Е	D/C	R		M	F		X		U	U	N	EP	G	+	-	1, 7
S/P	1801	422100	Unfilled Customer Orders Without Advance	В	D/C	R		M	F		X		U	U	N	EP	G	-	+	1, 7
S/P	1801	422100	Unfilled Customer Orders Without Advance	В	D/C	D		M	F		X		U	U	N	EP/ER	D/G	-	+	6
S/P	1801	422300	Uncollected Subsidy from Program Account	Е	D/C	D		M	F		X		U	U	N	EP/ER	D/G	+	-	1, 7
S/P	1801	422300	Uncollected Subsidy from Program Account	В	D	D		M	F		X		U	U	N	EP/ER	D/G	-	+	1
S/P	1801	422500	Expenditure Transfers From Trust Funds - Receivable	E	D/C	D		M			X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 7
S/P	1801	422500	Expenditure Transfers From Trust Funds - Receivable	В	D/C	D		M			X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 7
S/P	1801	425100	Reimbursements Earned - Receivable	Е	D/C	R		M	E/F		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 7
S/P	1801	425100	Reimbursements Earned - Receivable	В	D/C	R		M	E/F		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 7
S/P	1801	425100	Reimbursements Earned - Receivable	Е	D/C	R		M	F		X		U	U	N	EP	G	+	-	1, 7
S/P	1801	425100	Reimbursements Earned - Receivable	В	D/C	R		M	F		X		U	U	N	EP	G	-	+	1, 7
S/P	1801	428300	Interest Receivable From Treasury	Е	D/C	D		M			X		U/E	U	X/K/N	EG/EP/ER/TR	N	+	-	1

SUPPLEMENT

S/P 1810 Spending authority from offsetting collections transferred to other accounts (-)

Section V

			USSGL Crosswalk - SF 13	3 and	Sched	ule P - Rep	ort on Budge	t Execution and Bu	udgetary R	Reso	urces and Budge	et Progr	ram a	nd Finar	ncing Schedule				
Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title		Debit/ Credit	Reimb Appoi		BEA Borrow Fed/ Cat Source Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	Status	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
S/P	1801	428300	Interest Receivable From Treasury	В	D/C	D		M		X		U/E	U	X/K/N	EG/EP/ER/TR	N	-	+	1
S/P	1801	428300	Interest Receivable From Treasury	Е	D/C	D		M		X		U	U	N	EP/ER	D/G	+	-	1
S/P	1801	428300	Interest Receivable From Treasury	В	D/C	D		M		X		U	U	N	EP/ER	D/G	-	+	1
S/P	1801	428500	Receivable From the Liquidating Fund	Е	D	D		M		X		U	U	N	EP/ER	D/G	+	-	1
S/P	1801	428500	Receivable From the Liquidating Fund	В	D	D		M		X		U	U	N	EP/ER	D/G	-	+	1
S/P	1801	428500	Receivable From the Liquidating Fund	Е	D	D		M		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	1
S/P	1801	428500	Receivable From the Liquidating Fund	В	D	D		M		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	1
S/P	1801	428600	Receivable From the Financing Fund	Е	D	D		M		X		U	U	N	EP/ER	D/G	+	-	1
S/P	1801	428600	Receivable From the Financing Fund	В	D	D		M		X		U	U	N	EP/ER	D/G	1	+	1
S/P	1801	428600	Receivable From the Financing Fund	Е	D	D		M		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	1
S/P	1801	428600	Receivable From the Financing Fund	В	D	D		M		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	1
S/P	1801	428700	Other Federal Receivables	Е	D	D		M		X		U	U	N	EP/ER	D/G	+	-	1
S/P	1801	428700	Other Federal Receivables	В	D	D		M		X		U	U	N	EP/ER	D/G	-	+	1
S/P	1801	428700	Other Federal Receivables	Е	D	D		M		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
S/P	1801	428700	Other Federal Receivables	В	D	D		M		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
S/P	1802	Offsetti	ng collections (previously unavailable)																
S/P	1802	412100	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	Е	D	D	S	M		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1802	412300	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	Е	D	D	S	M		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1802	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	Е	D	D/R		M		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1802	438400	Temporary Reduction/Cancellation Returned by Appropriation	Е	D/C	D	S	M		X	OTR/SEQ	U/E	U	X/K/N	EG/EP/ER/TR	N	+	-	1, 8
S/P	1802	438400	Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	D	S	M		X	OTR/SEQ	U/E	U	X/K/N	EG/EP/ER/TR	N	1	+	1, 8
S/P	1802	438400	Temporary Reduction/Cancellation Returned by Appropriation	Е	D/C	D	S	M		X	SEQ	U/E	U	X/K/N	ET	N	+	-	1, 8
S/P	1802	438400	Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	D	S	M		X	SEQ	U/E	U	X/K/N	ET	N	-	+	1, 8
S/P	1802	438400	Temporary Reduction/Cancellation Returned by Appropriation	Е	D/C	D	S	M		X	SEQ	U	U	X/N	ES	N	+	-	1, 8
S/P	1802	438400	Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	D	S	M		X	SEQ	U	U	X/N	ES	N	-	+	1, 8
S/P	1802	438400	Temporary Reduction/Cancellation Returned by Appropriation	Е	D/C	R	S	M		X	SEQ	U/E	U	X/K/N	EG/EP/TR	N	+	-	1, 8
S/P	1802	438400	Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	R	S	M		X	SEQ	U/E	U	X/K/N	EG/EP/TR	N	-	+	1, 8
S/P	1802	439402	Daily Inflation/Deflation Compensation Adjustment - Previously Unavailable	Е	D	D	S	M		X		U	U	N	ЕР	N	+	-	1
S/P	1802	439402	Daily Inflation/Deflation Compensation Adjustment - Previously Unavailable	В	D	D	S	M		X		U	U	N	ЕР	N	-	+	1
S/P		Nonexpo	enditure transfers:																

														TAS	TAS			Financing		
Assoc.	Line	USSGL		Begin	/ Debit	Reimb A	pport Auth	Avail BE	A Borrow	Fed/	Year of	PY				Trans.		Account		Addl.
Report	No.		USSGL Account Title					Time Ca				Adj	Reduction Type	SF 133			Fund Type	Code	Debit	Credit Info.
S/P	1810	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances	Е	С	D	S	M		F		X		U	U	X/N	EP	N	+	- 1
S/P	1810	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances	В	С	D	S	М		F		X		U	U	X/N	EP	N	-	+ 1
S/P	1810	416700	Allocations of Realized Authority - Transferred From Invested Balances	Е	С	D	S	M		F		X		U	U	X/N	EP	N	+	-
S/P			Transfers - Current-Year Authority	E	C	D/R	S	M		F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S/P	1810	417200	Non-Allocation Transfers of Invested Balances - Payable	E	C	D	S	M		F		X	XXX	U	U	X/N	EP	N	+	- 1
S/P			Non-Allocation Transfers of Invested Balances - Payable	В	C	D	S	M		F		X	XXX	U	U	X/N	EP	N	-	+ 1
S/P	1810	417300	Non-Allocation Transfers of Invested Balances - Transferred	E	C	D	S	M		F		X	XXX	U/E	U	X/K/N	EP	N	+	-
S/P			Allocation Transfers of Current-Year Authority for Non-Invested Accounts	Е	C	D/R	S	M		F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S/P	1810	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	С	D	S	M		F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S/P	1811	Spendin	g authority from offsetting collections transferred from other accounts																	
S/P	1811	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances	Е	D	D	S	М		F		X		U	U	X/N	EP	N	+	- 1
S/P			Balances	В	D	D	S	M		F		X		U	U	X/N	EP	N	1	+ 1
S/P	1811	416700	Allocations of Realized Authority - Transferred From Invested Balances	E	D	D	S	M		F		X		U	U	X/N	EP	N	+	-
S/P	1811	417000	Transfers - Current-Year Authority	Е	D	D/R	S	M		F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S/P	1811	417500	Allocation Transfers of Current-Year Authority for Non-Invested Accounts	Е	D	D/R	S	M		F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S/P	1811	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	Е	D	D	S	M		F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S/P		Adjustn	nents:	1																
S/P	1820	Capital	transfer of spending authority from offsetting collections to general fund	l (-)	•															
S/P	1820	415100	Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority	Е	С	D	S	М				X		U	U	N	EP/ER	D/G	+	-
S/P			Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority	Е	С	D	S	M				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S/P	1820	415100	Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority	Е	С	R	S	М				X		U	U	N	EP/ER	N	+	-
S/P	1821	Spendin	g authority from offsetting collections permanently reduced (-)																	
S/P	1821	439200	Permanent Reduction - New Budget Authority	Е	С	D	S	M				X	OTR	U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
S/P			Permanent Reduction - New Budget Authority	E	С	D	S	M				X	SEQ	U	U	X/N	EG	N	+	-
S/P	1022	Nov. or	d/or unobligated balance of spending authority from offsetting collection	e town	manile, -	anduned ()														
			Temporary Reduction - New Budget Authority			1	C	3.4				v	OTD/CEO	U	U	X/N	EC/ED/ED/TD	N	+	
S/P S/P			Temporary Reduction - New Budget Authority Temporary Reduction - New Budget Authority	E	C	D D	S	M				X	OTR/SEQ	U	U	X/N N	EG/EP/ER/TR ES/ET		+	-
S/P S/P			Temporary Reduction - New Budget Authority Temporary Reduction - New Budget Authority	E	C	R	S	M				X	SEQ SEQ	U	U	N N	ES/ET EG/EP/TR	N N	+	-
5/P	1823	438200	Temporary Reduction - New Budget Authority	E	U	K	5	IVI				Λ	SEQ	U	U	IN	EG/EP/1K	IN	+	

SUPPLEMENT

Section V

Assoc. Repor		USSGL Acct.	USSGL Account Title			Reimb Appor	rt Auth Av Type Ti		EA Borrow Fee at Source Non	of PY		Sta	atus St	AS atus Ti		Fund Type	Financing Account Code		Credit	Addl.
S/P	1823	438300	Temporary Reduction - Prior-Year Balances	Е	С	D	S	N	M	X	OTR/SEQ	Ţ	U	U Z	K/N	EG/EP/ER/TR	N	+	-	
S/P			g authority from offsetting collections precluded from obligation (limitat	ion on o	obligati	ons) (-)														
S/P			Daily Inflation/Deflation Compensation Adjustment - Unavailable	E	C	D	S	N		X		Ţ	U	U	N	EP	N	+	-	1
S/P			Daily Inflation/Deflation Compensation Adjustment - Unavailable	В	C	D	S		M	X		τ			N	EP	N	-	+	1
S/P	1824	439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority	Е	С	D	S	N	M			Į	U	U	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	5
S/P	1824	439800	Offsetting Collections Temporarily Precluded From Obligation	Е	C	D	S	N	M	X		Ţ	U	U Z	K/N	EG/EP/ER	N	+	-	1
S/P	1824	439800	Offsetting Collections Temporarily Precluded From Obligation	В	C	D	S	N	M	X		Ţ	U	U	K/N	EG/EP/ER	N	-	+	1
S/P		_	g authority from offsetting collections applied to repay debt (-)		1															
S/P			Actual Repayments of Debt, Current-Year Authority	Е	C	D/R	S		M	X					N	EP/ER	D/G	+	-	
S/P	1825	414600	Actual Repayments of Debt, Current-Year Authority	Е	C	D/R	S	N	M	X		Ţ	U	U Z	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P			g authority from offsetting collections applied to liquidate contract authority in the contract authority from offsetting collections applied to liquidate contract authority from the collections applied to liquidate contract authority from the collections are contract authority from the collection of the collecti			1 5 5				-							2.7			
S/P			Substitution of Contract Authority	Е	D/C		S	N		X					K/N	ER	N	+	-	8
S/P	1826	413500	Contract Authority Liquidated	Е	С	D	S	N	M	X		- '	U	U Z	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1027	C 1:		t-: ()																-
S/P			g authority from offsetting collections substituted for borrowing authori Substitution of Borrowing Authority	ty (-) E	С	D/R	S		M F/P/T	X		1	U	U 2	C/N	EC/EG/EM/EP/ER/ES/ET/TR	N		-	
3/1	1027	414000	Substitution of Borrowing Additionty	E	C	D/K	3	I.	VI F/F/I	Λ		- '	U	0 2	L/IN	EC/EG/EW/EF/ER/ES/E1/1R	IN	Т.	-	
S		Anticipa	ated spending authority from offsetting collections:																_	
S			ated collections, reimbursements, and other income																	
S			Anticipated Collections From Non-Federal Sources	Е	D/C	D			M				U		N	EP/ER	D/G	+	-	2, 7
S		406000	Anticipated Collections From Non-Federal Sources	E	D/C	D			M			Ţ	U		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	2, 7
S	_	407000	Anticipated Collections From Federal Sources	Е	D/C	D		N					U		N	EP/ER	D/G	+	-	2, 7
S	_	407000	Anticipated Collections From Federal Sources	Е	D/C	D			M				U		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	2, 7
S		421000	Anticipated Reimbursements	Е	D/C	R			M				U		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	2
S	1840	421500	Anticipated Expenditure Transfers from Trust Funds	Е	D/C	D		N	M			Į	U	2	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	2, 7
S	1841	Anticipa	 ated nonexpenditure transfers of spending authority from offsetting colle	ctions (net) (+	or -)													+	
S			Anticipated Transfers - Current-Year Authority	Е	D/C		S	N	M			τ	U		N	EP/ER	D/G	+	-	2
S	1841	416000	Anticipated Transfers - Current-Year Authority	Е	D/C	D/R	S	N	M			ı	U	2	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	2
S	1841	418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	Е	D/C	D	S	N	М			Ţ	U		N	EP/ER	D/G	+	-	2
S	1841	418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	Е	D/C	D	S	N	М			ī	U	2	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	2
S	1842	Anticipa	ated capital transfers and redemption of debt (spending authority from o	ffsetting	g collect	tions) (-)														

														1					ı		
		USSGL Account Title	-	Debit/ Credit	Reimb Flag	Apport Cat		Avail BE			Year of BA	PY Adj	Reduction Type	Status	TAS Status Tr Sch P C		Fund Type	Financing Account Code		Credit	Addl. Info.
S	1842	404700 Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority	Е	С	D		S	N	Л					U		N	EP/ER	D/G	+	-	2
S	1842	404700 Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority	Е	С	D/R		S	N	Л					U	X	:/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	2
S/P	1050	Spending authority from offsetting collections, mandatory (total)																			-
S/P		This line is calculated. Equals sum of lines 1800 through 1842.																			+
3		This line is calculated. Equals sum of lines 1800 through 1842.																		-	-
P		This line is calculated. Equals sum of lines 1800 through 1827.																			-
		This fine is calculated. Equals sum of fines 1000 till ough 1027.																			1
S/P	1900	Budget authority (total)																		\vdash	-
S		This line is calculated. Equals the sum of combined total of mandatory and discre																			
		[Lines 1100 through 1153, 1170 through 1176, 1200 through 1252, 1270 through through 1431, 1500 through 1531, 1600 through 1631, 1700 through 1742, and 18			0	0, 1400															
P		This line is calculated. Equals the sum of combined total of mandatory and discre [Lines 1100 through 1141, 1170 through 1175, 1200 through 1240, 1270 through through 1424, 1500 through 1522, 1600 through 1622, 1700 through 1727, and 18	1275, 13	800 thre	ough 132																
P	1901	Adjustment for new budget authority used to liquidate deficiencies (-)																			
P		This line is not required to be supported by the USSGL at this time, but will be re	equired	in the	future.																
																					1
S	1902	Adjustment for total budgetary resources subject to obligation limitation (-)																			
S	1902	439504 Obligation Limitation - Temporary - Prior-Year and Current-Year Budget Authority	Е	С	D/R		C/P	N	Л			X		U	X	Z/N	ER/ES/ET	N	+	-	5
S	1902	439504 Obligation Limitation - Temporary - Prior-Year and Current-Year Budget Authority	Е	С	D		S	N	Л			X		U	X	Z/N	ER	N	+	-	5
S	1902	439504 Obligation Limitation - Temporary - Prior-Year and Current-Year Budget Authority	Е	С	R		S	N	Л			X		U	X	I/N	ER/ES/ET	N	+	-	5
	1015																			 	1
		Total budgetary resources				4000				1											
S		This line is calculated. Equals the sum of combined total of unobligated balances, through 1033, 1035 through 1065, 1100 through 1153, 1170 through 1176, 1200 tl 1276, 1300 through 1330, 1400 through 1431, 1500 through 1531, 1600 through 1 through 1842 and 1902].	hrough	1252, 1	270 thro	ugh															
P	1930	Total budgetary resources available																			

SUPPLEMENT

	USSGL Acct. USSGL Account Title			Reimb Flag	Apport Cat	Auth Type			ow Fed/ rce Nonfed	Year of BA	PY Adj	Reduction Type	us Status			Financing Account Code		Credit	Addl. Info.
P	This line is calculated. Equals the sum of combined total of unobligated balance 1901 (Lines 1000 through 1045, 1100 through 1141, 1170 through 1175, 1200 thr 1300 through 1320, 1400 through 1424, 1500 through 1522, 1600 through 1622, 1 through 1827, and 1901).	ough 12	40, 127) throug	h 1275,														
_																			
P	Memorandum (non-add) entries:																		
P	All accounts:						+ +												+1
1	All accounts.																		
P 1940	Unobligated balance expiring (-)			l I															
	442000 Unapportioned Authority - Pending Rescission	Е	D/C	D/R			1	D/M					U	X	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	8
	443000 Unapportioned Authority - OMB Deferral	E	D/C	D/R				D/M					U	X	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	8
P 1940	445000 Unapportioned Authority	Е	D/C	D/R			I	D/M			B/P/X		U	X	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	8
P 1940	451000 Apportionments	Е	D/C	D/R			A/S I	D/M					U	X	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	8
P 1940	461000 Allotments - Realized Resources	Е	D/C	D/R			A I	D/M					U	X	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	8
P 1940	462000 Unobligated Funds Exempt From Apportionment	Е	D/C	D/R			A I	D/M			B/P/X		U	X	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	8
P 1940	470000 Commitments - Programs Subject to Apportionment	Е	D/C	D/R			A/S I	D/M					U	X	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	8
P 1940	472000 Commitments - Programs Exempt From Apportionment	Е	D/C	D/R			A/S I	D/M					U	X	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	8
	Unexpired unobligated balance, end of year																		
	442000 Unapportioned Authority - Pending Rescission	E	D/C	D/R				D/M					U	N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8
	443000 Unapportioned Authority - OMB Deferral	E	D/C	D/R				D/M					U	N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8
	445000 Unapportioned Authority	E	D/C	D				M			B/P/X		U	N	EP/ER	D/G	-	+	8
	445000 Unapportioned Authority	E	D/C	D/R				D/M			B/P/X		U	N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8
	451000 Apportionments	E	D/C	D				M					U	N	EP/ER	D/G	-	+	8
	451000 Apportionments	Е	D/C	D/R				D/M					U	N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8
	461000 Allotments - Realized Resources	E	D/C	D				M					U	N	EP/ER	D/G	-	+	8
	461000 Allotments - Realized Resources	E	D/C	D/R			A/S I						U	N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8
	462000 Unobligated Funds Exempt From Apportionment	Е	D/C	D				M			B/P/X		U	N	EP/ER	D/G	-	+	8
	462000 Unobligated Funds Exempt From Apportionment	Е	D/C	D/R			A/S I				B/P/X		U	N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8
P 1941	463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)	Е	D/C	D	Е			M					U	N	EG/EP	N	-	+	
P 1941	470000 Commitments - Programs Subject to Apportionment	Е	D/C	D			A/S	M					U	N	EP/ER	D/G	-	+	8
P 1941	470000 Commitments - Programs Subject to Apportionment	Е	D/C	D/R			A/S I	D/M					U	N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8
P 1941	472000 Commitments - Programs Exempt From Apportionment	Е	D/C	D			A/S	M					U	N	EP/ER	D/G	-	+	8
P 1941	472000 Commitments - Programs Exempt From Apportionment	E	D/C	D/R			A/S I	D/M					U	N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8
P	Special and non-revolving trust funds only:																		
																		<u> </u>	
P 1950	Other balances withdrawn and returned to unappropriated receipts																	1	

	ine US		-	Debit/ Credit	Reimb Flag	Apport Cat		Avail BEA Borr Time Cat Sou		Year of PY Adj	Reduction Type	TAS TAS Status Status SF 133 Sch P		Fund Type	Financing Account Code		Credit	Addl.
P 19	950 43:	5500 Cancellation of Appropriation From Unavailable Receipts	Е	С	D			D/M		X		U/E	X/N	ES/ET	N	-	+	
		5600 Cancellation of Appropriation From Invested Balances	Е	С	D			D/M		X			X/N	ES/ET	N	-	+	
		5700 Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	Е	С	D			D/M		X		U/E	X/N	ES/ET	N	-	+	
P 19	951 Un	obligated balance expiring																\vdash
		2000 Unapportioned Authority - Pending Rescission	Е	D/C	D/R			D/M				U	X	ES/ET	N	_	+	8
		3000 Unapportioned Authority - OMB Deferral	E	D/C	D/R			D/M				U	X	ES/ET	N	_	+	8
		5000 Unapportioned Authority	E	D/C	D/R			D/M		B/P/X		U	X	ES/ET	N	_	+	8
		1000 Apportionments	Е	D/C	D/R			A/S D/M				U	X	ES/ET	N	_	+	8
		1000 Allotments - Realized Resources	Е	D/C	D/R			A/S D/M				U	X	ES/ET	N	-	+	8
		0000 Commitments - Programs Subject to Apportionment	Е	D/C	D/R			A/S D/M				U	X	ES/ET	N	-	+	8
		2000 Commitments - Programs Exempt From Apportionment	Е	D/C	D/R			A/S D/M				U	X	ES/ET	N	-	+	8
P 19	952 Ex	pired unobligated balance, start of year																
P 19	952 412	2600 Amounts Appropriated From Specific Invested TAFS - Receivable	В	D/C	D		B/P	D/M	F	X	SEQ/XXX	Е	K/N	ES/ET	N	+	-	7
P 19	952 412	2700 Amounts Appropriated From Specific Invested TAFS - Payable	В	С	D			D/M	F	X	SEQ/XXX	Е	K/N	ES/ET	N	+	-	
P 19	952 41	7100 Non-Allocation Transfers of Invested Balances - Receivable	В	D	D		P/S	D/M	F	X	SEQ/XXX	Е	K/N	ES/ET	N	+	-	
P 19	952 420	0100 Total Actual Resources - Collected	В	D/C	D/R			D/M				Е	K/N	ES/ET	N	+	-	
P 19	952 422	2100 Unfilled Customer Orders Without Advance	В	D/C	R			D/M	E/F	X		Е	K/N	ES/ET	N	+	-	7
P 19	952 422	2200 Unfilled Customer Orders With Advance	В	D/C	R			D/M	E/F/N	X		Е	K/N	ES/ET	N	+	-	7
P 19	952 422	2500 Expenditure Transfers From Trust Funds - Receivable	В	D/C	D			D/M		X		Е	K/N	ES/ET	N	+	-	7
P 19	952 42:	5100 Reimbursements Earned - Receivable	В	D/C	R			D/M	E/F	X		Е	K/N	ES/ET	N	+	-	7
P 19	952 480	0100 Undelivered Orders - Obligations, Unpaid	В	D/C	D/R	A/B/E		D/M		X		Е	K/N	ES/ET	N	+	-	10
P 19	952 480	0200 Undelivered Orders - Obligations, Prepaid/Advanced	В	D/C	D/R	A/B/E		D/M		BAL/NEW X		E	K/N	ES/ET	N	+	-	10
P 19	952 490	Delivered Orders - Obligations, Unpaid	В	D/C	D/R	A/B/E		D/M		X		Е	K/N	ES/ET	N	+	-	10
		pired unobligated balance, end of year																
P 19	953 46:	5000 Allotments - Expired Authority	Е	D/C	D/R	A/B/E		D/M		B/P/X		Е	N	ES/ET	N	-	+	10
P 19	954 Un	obligated balance canceling																
P 19	954 43:	5500 Cancellation of Appropriation From Unavailable Receipts	Е	С	D			D/M		X		E	K	ES/ET	N	-	+	
P 19	954 43:	Cancellation of Appropriation From Invested Balances	Е	С	D			D/M		X		Е	K	ES/ET	N	-	+	
P 19	954 43:	5700 Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	Е	С	D			D/M		X		Е	K	ES/ET	N	-	+	
P 19	955 Ot	her balances withdrawn and returned to general fund															<u> </u>	
		5000 Canceled Authority	Е	С	D			D/M		X		U/E	X/K/N	ES/ET	N	_	+	
		5100 Partial or Early Cancellation of Authority	E	C	D			D/M		X			X/K/N	ES/ET	N	-	+	\vdash
		,,		-	-													

															TAS	TAG		ъ.			
Assoc	Lina	USSGL		Rogin/	Debit/	Daimh	Apport	Auth	Avail BEA	Rorrow	Fed/	Year of	PY			1 AS Status Tran	s s	Financing Account			Addl
Report			Account Title		Credit		Cat		Time Cat			BA	Adi	Reduction Type		Sch P Cod		Code	Debit	Credit	
S			DGETARY RESOURCES	-				71.					- 3	3 K			V.F.		I		
3		STATUS OF BU	DGETART RESOURCES																		+-
S		New obligations	and upward adjustments:																		
S		Direct:																			-
		Direct.																			+
S	2001	Category A (by o	quarter)																		
S	2001	480100 Undelive	ered Orders - Obligations, Unpaid	Е	D/C	D	A		M				X		U	N	EP/ER	D/G	-	+	1, 10
S	2001	480100 Undelive	ered Orders - Obligations, Unpaid	В	D/C	D	A		M				X		U	N	EP/ER	D/G	+	-	1, 10
S	2001		ered Orders - Obligations, Unpaid	Е	D/C	D	A		D/M				X		U/E	X/K/	N EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 10
S	2001	480100 Undelive	ered Orders - Obligations, Unpaid	В	D/C	D	A		D/M				X		U/E	X/K/	N EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 10
S	2001		ered Orders - Obligations, Prepaid/Advanced	E	D/C	D	A		D/M			BAL/NEW	X		U/E	X/K/	N EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 10
S	2001		ered Orders - Obligations, Prepaid/Advanced	В	D/C	D	A		D/M			BAL/NEW	X		U/E	X/K/	N EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 10
S	2001		ered Orders - Obligations, Prepaid/Advanced	Е	D/C	D	A		M				X		U	N	EP/ER	D/G	-	+	1, 10
S			ered Orders - Obligations, Prepaid/Advanced	В	D/C	D	A		M				X		U	N	EP/ER	D/G	+	-	1, 10
S	2001	488100 Upward Unpaid	Adjustments of Prior-Year Undelivered Orders - Obligations,	Е	D/C	D	A		M				X		U	N	EP/ER	D/G	-	+	8
S	2001	488100 Upward Unpaid	Adjustments of Prior-Year Undelivered Orders - Obligations,	Е	D/C	D	A		D/M				X		U/E	X/K/	N EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8
S	2001		Adjustments of Prior-Year Undelivered Orders - Obligations, Advanced	Е	С	D	A		D/M			BAL	X		U/E	X/K/	N EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S	2001		Adjustments of Prior-Year Undelivered Orders - Obligations, Advanced	Е	С	D	A		M				X		U	N	EP/ER	D/G	-	+	
S	2001	490100 Delivere	ed Orders - Obligations, Unpaid	Е	D/C	D	A		M				X		U	N	EP/ER	D/G	-	+	1, 10
S	2001	490100 Delivere	ed Orders - Obligations, Unpaid	В	D/C	D	A		M				X		U	N	EP/ER	D/G	+	-	1, 10
S	2001	490100 Delivere	ed Orders - Obligations, Unpaid	Е	D/C	D	A		D/M				X		U/E	X/K/	N EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 10
S	2001	490100 Delivere	ed Orders - Obligations, Unpaid	В	D/C	D	A		D/M				X		U/E	X/K/	N EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 1
S	2001	490200 Delivere	ed Orders - Obligations, Paid	Е	D/C	D	A		D/M			BAL/NEW	X		U/E	X/K/	N EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8
S	2001	490200 Delivere	ed Orders - Obligations, Paid	Е	D/C	D	A		M				X		U	N	EP/ER	D/G	-	+	8
S	2001	490800 Authorit	ry Outlayed Not Yet Disbursed	Е	D/C	D	A		D/M			BAL/NEW	X		U	N	EG/ER	N	-	+	1, 8
S	2001	490800 Authorit	y Outlayed Not Yet Disbursed	В	D/C	D	A		D/M			BAL/NEW	X		U	N	EG/ER	N	+	-	1, 8
S	2001	498100 Upward	Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	Е	D/C	D	A		M				X		U	N	EP/ER	D/G	-	+	8
S	2001	498100 Upward	Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	Е	D/C	D	A		D/M				X		U/E	X/K/	N EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8
S			Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	С	D	A		D/M				X		U/E	X/K/	N EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S	2001	498200 Upward	Adjustments of Prior-Year Delivered Orders - Obligations, Paid	Е	C	D	A		M				X		U	N	EP/ER	D/G	-	+	
S	2002	Category B (by p	project)																		-
			ered Orders - Obligations, Unpaid	Е	D/C	D	В		M				X		U	N	EP/ER	D/G	_	+	1, 4,
			ered Orders - Obligations, Unpaid	В	D/C	D	В		M				X		U	N	EP/ER	D/G	+		1, 4,
			ered Orders - Obligations, Unpaid	E	D/C	D	В		D/M				X		U/E	X/K/		N N	_		1, 4,

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

SUPPLEMENT

Assoc. Report	Line No.		USSGL Account Title	Begin/ End		Reimb Flag	Appo Ca		BEA Borrow Cat Source	Fed/ Nonfed	Year of BA	PY Adj	Reduction Type		TAS Status Tr Sch P Co		Fund Type	Financing Account Code	Debit	Credit	Addl.
S	2002	480100	Undelivered Orders - Obligations, Unpaid	В	D/C	D	В		D/M			X		U/E	X/.	C/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 4, 10
S	2002	480200	Undelivered Orders - Obligations, Prepaid/Advanced	Е	D/C	D	В		D/M		BAL/NEW	X		U/E	X/.	C/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 4, 10
S	2002	480200	Undelivered Orders - Obligations, Prepaid/Advanced	В	D/C	D	В		D/M		BAL/NEW	X		U/E	X/.	C/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 4, 10
S	2002	480200	Undelivered Orders - Obligations, Prepaid/Advanced	Е	D/C	D	В		M			X		U		1	EP/ER	D/G	-	+	1, 4, 10
S	2002	480200	Undelivered Orders - Obligations, Prepaid/Advanced	В	D/C	D	В		M			X		U		1	EP/ER	D/G	+	-	1, 4, 10
S	2002	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	Е	D/C	D	В		D/M			X		U		1	EP/ER	D/G	-	+	4, 8
S	2002	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	Е	D/C	D	В		D/M			X		U/E	X/.	C/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	4, 8
S	2002	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	Е	С	D	В		D/M		BAL	X		U/E	X/	C/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	4
S	2002	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	Е	С	D	В		M			X		U		1	EP/ER	D/G	-	+	4
S	2002	490100	Delivered Orders - Obligations, Unpaid	Е	D/C	D	В		M			X		U		1	EP/ER	D/G	-	+	1, 4, 10
S	2002	490100	Delivered Orders - Obligations, Unpaid	В	D/C	D	В		M			X		U		1	EP/ER	D/G	+	-	1, 4, 10
S	2002	490100	Delivered Orders - Obligations, Unpaid	E	D/C	D	В		D/M			X		U/E	X/.	C/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 4, 10
S	2002		Delivered Orders - Obligations, Unpaid	В	D/C	D	В		D/M			X		U/E	X/.	C/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 4, 10
S	2002	490200	Delivered Orders - Obligations, Paid	Е	D/C	D	В		D/M		BAL/NEW	X		U/E	X/	C/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	4, 8
S	2002	490200	Delivered Orders - Obligations, Paid	Е	D/C	D	В		M			X		U		1	EP/ER	D/G	-	+	4, 8
S	2002	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	D	В		M			X		U		1	EP/ER	D/G	-	+	4, 8
S	2002	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	D	В		D/M			X		U/E	X/	C/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	4, 8
S	2002	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	С	D	В		D/M			X		U/E	X/.	C/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	4
S	2002	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	Е	С	D	В		M			X		U		1	EP/ER	D/G	-	+	4
S	2003	Exempt	from apportionment																		
S	2003	480100	Undelivered Orders - Obligations, Unpaid	Е	D/C	D	Е		M			X		U		1	EP/ER	D/G	-	+	1, 10
S	2003	480100	Undelivered Orders - Obligations, Unpaid	В	D/C	D	Е		M			X		U		1	EP/ER	D/G	+	-	1, 10
S	2003	480100	Undelivered Orders - Obligations, Unpaid	Е	D/C	D	Е		D/M			X		U/E	X/.	C/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 10
S	2003	480100	Undelivered Orders - Obligations, Unpaid	В	D/C	D	Е		D/M			X		U/E	X/.	C/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 10
S	2003	480200	Undelivered Orders - Obligations, Prepaid/Advanced	Е	D/C	D	Е		D/M		BAL/NEW	X		U/E	X/.	C/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 10
S	2003	480200	Undelivered Orders - Obligations, Prepaid/Advanced	В	D/C	D	Е		D/M		BAL/NEW	X		U/E	X/.	C/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 10
S	2003	480200	Undelivered Orders - Obligations, Prepaid/Advanced	Е	D/C	D	Е		M			X		U		J	EP/ER	D/G	-	+	1, 10
S	2003	480200	Undelivered Orders - Obligations, Prepaid/Advanced	В	D/C	D	Е		M			X		U		1	EP/ER	D/G	+	-	1, 10
S	2003	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	Е	D/C	D	Е		D/M			X		U		1	EP/ER	D/G	-	+	8
S	2003	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	Е	D/C	D	Е		D/M			X		U/E	X/.	C/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8
S	2003	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	Е	С	D	Е		D/M		BAL	X		U/E	X/.	C/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	

															TAS	TAC		F:			
Assoc	I ina	USSGL		Rogin/	Debit/	Reimb	Annort	Auth	Avail BEA	Rorrow	Fed/	Year of	PY			Status Tra	ns	Financing Account			Addl
Report			USSGL Account Title			Flag	Cat		Time Cat				Adj	Reduction Type		Sch P Co		Code	Debit	Credit	
S			Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	Е	С	D	Е		M				X		U	N	EP/ER	D/G	-	+	
S	2003	490100	Delivered Orders - Obligations, Unpaid	E	D/C	D	Е		M				X		U	N	EP/ER	D/G	-	+	1, 10
S			Delivered Orders - Obligations, Unpaid	В	D/C	D	Е		M				X		U	N	EP/ER	D/G	+	-	1, 10
S	2003	490100	Delivered Orders - Obligations, Unpaid	E	D/C	D	Е		D/M				X		U/E	X/K	/N EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 10
S	2003	490100	Delivered Orders - Obligations, Unpaid	В	D/C	D	Е		D/M				X		U/E	X/K	/N EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 10
S	2003	490200	Delivered Orders - Obligations, Paid	E	D/C	D	Е		D/M			BAL/NEW	X		U/E	X/K	/N EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8
S	2003	490200	Delivered Orders - Obligations, Paid	E	D/C	D	Е		M				X		U	N	EP/ER	D/G	-	+	8
S	2003	490800	Authority Outlayed Not Yet Disbursed	Е	D/C	D	Е		D/M			BAL/NEW	X		U	N	EG/ER	N	-	+	1, 8
S	2003	490800	Authority Outlayed Not Yet Disbursed	В	D/C	D	Е		D/M			BAL/NEW	X		U	N	EG/ER	N	+	-	1, 8
S	2003	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	D	Е		M				X		U	N	EP/ER	D/G	-	+	8
S	2003	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	D	Е		D/M				X		U/E	X/K	/N EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8
S	2003	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	Е	С	D	Е		D/M				X		U/E	X/K	/N EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S	2003	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	Е	С	D	Е		M				X		U	N	EP/ER	D/G	- 1	+	
S	2004	Direct ol	oligations (total)																		
S		This line	is calculated. Equals sum of lines 2001 through 2003.																		
S		Reimbur	sable:			•															
S			y A (by quarter)																		
S	2101	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	R	A		D/M				X		U/E	X/K	/N EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 10
S	2101		Undelivered Orders - Obligations, Unpaid	В	D/C	R	A		D/M				X		U/E	X/K		N	+	-	1, 10
S	2101		Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	R	Α		D/M			BAL/NEW	X		U/E	X/K	/N EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 10
S	2101		Undelivered Orders - Obligations, Prepaid/Advanced	В	D/C	R	A		D/M			BAL/NEW	X		U/E	X/K	/N EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 10
S	2101		Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	Е	D/C	R	A		D/M				X		U/E	X/K	/N EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8
S	2101		Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	Е	С	R	A		D/M			BAL	X		U/E	X/K	/N EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S	2101	490100	Delivered Orders - Obligations, Unpaid	Е	D/C	R	A		D/M				X		U/E	X/K	/N EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 10
S	2101	490100	Delivered Orders - Obligations, Unpaid	В	D/C	R	A		D/M				X		U/E	X/K	/N EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 10
S	2101	490200	Delivered Orders - Obligations, Paid	Е	D/C	R	A		D/M			BAL/NEW	X		U/E	X/K	/N EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8
S	2101	490800	Authority Outlayed Not Yet Disbursed	Е	D/C	R	A		D/M			BAL/NEW	X		U	N	EG/ER	N	-	+	1, 8
S	2101	490800	Authority Outlayed Not Yet Disbursed	В	D/C	R	A		D/M			BAL/NEW	X		U	N	EG/ER	N	+	-	1, 8
S	2101		Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	Е	D/C	R	A		D/M				X		U/E	X/K	/N EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8
S	2101	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	Е	С	R	A		D/M				X		U/E	X/K	/N EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
6	2102	Catag	D (by musicat)																		-
			y B (by project) Undelivered Orders - Obligations, Unpaid	E	D/C	D	D		DA				v		TI/E	37 /17	NI EC/EC/EM/ED/ED/EC/ET/TD	N	\vdash	-	1 4
S				E	D/C	R	В	1	D/M				X		U/E	X/K		N	-		1, 4, 1
S	2102	480100	Undelivered Orders - Obligations, Unpaid	В	D/C	R	В		D/M				X		U/E	X/K	/N EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 4,

Assoc.	Line	USSGL	Begin/	Debit/	Reimb	Appor	t Auth	Avail BEA	Borrow	Fed/	Year of	PY		TAS TAS Status Statu			Financing Account	3		Addl.
Report	No.	Acct. USSGL Account Title	-	Credit		Cat	Type	Time Cat			BA	Adj	Reduction Type	SF 133 Sch F	Code	Fund Type	Code	Debit	Credi	t Info.
S	2102	480200 Undelivered Orders - Obligations, Prepaid/Advanced	Е	D/C	R	В		D/M]	BAL/NEW	X		U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 4, 1
S	2102	480200 Undelivered Orders - Obligations, Prepaid/Advanced	В	D/C	R	В		D/M]	BAL/NEW	X		U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 4, 1
S	2102	488100 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	Е	D/C	R	В		D/M				X		U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	4, 8
S	2102	488200 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	Е	С	R	В		D/M			BAL	X		U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	4
S	2102	490100 Delivered Orders - Obligations, Unpaid	E	D/C	R	В		D/M				X		U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 4, 1
S		490100 Delivered Orders - Obligations, Unpaid	В	D/C	R	В		D/M				X		U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 4, 1
S	2102	490200 Delivered Orders - Obligations, Paid	E	D/C	R	В		D/M]	BAL/NEW	X		U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	4, 8
S	2102	498100 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	Е	D/C	R	В		D/M				X		U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	4, 8
S	2102	498200 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	С	R	В		D/M				X		U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	4
S		Exempt from apportionment																		
S		480100 Undelivered Orders - Obligations, Unpaid	Е	D/C	R	Е		D/M				X		U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 10
S		480100 Undelivered Orders - Obligations, Unpaid	В	D/C	R	Е		D/M				X		U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 10
S		480200 Undelivered Orders - Obligations, Prepaid/Advanced	Е	D/C	R	Е		D/M			BAL/NEW	X		U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 10
S		480200 Undelivered Orders - Obligations, Prepaid/Advanced	В	D/C	R	E		D/M]	BAL/NEW	X		U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 10
S	2103	488100 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	Е	D/C	R	Е		D/M				X		U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8
S	2103	488200 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	Е	С	R	Е		D/M			BAL	X		U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S	2103	490100 Delivered Orders - Obligations, Unpaid	Е	D/C	R	Е		D/M				X		U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 10
S	2103	490100 Delivered Orders - Obligations, Unpaid	В	D/C	R	Е		D/M				X		U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 10
S	2103	490200 Delivered Orders - Obligations, Paid	Е	D/C	R	Е		D/M]	BAL/NEW	X		U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8
S	2103	490800 Authority Outlayed Not Yet Disbursed	Е	D/C	R	Е		D/M]	BAL/NEW	X		U	N	EG/ER	N	-	+	1, 8
S	2103	490800 Authority Outlayed Not Yet Disbursed	В	D/C	R	Е		D/M]	BAL/NEW	X		U	N	EG/ER	N	+	-	1, 8
S	2103	498100 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	Е	D/C	R	Е		D/M				X		U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8
S	2103	498200 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	Е	С	R	Е		D/M				X		U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S	2104	Reimbursable obligations (total)																		+
S		This line is calculated. Equals sum of lines 2101 through 2103.																		
																				\perp
S		New obligations, unexpired accounts																		
S		480100 Undelivered Orders - Obligations, Unpaid	Е	D/C	D	A/B/E		M				X		U	N	EP/ER	D/G	-	+	1, 10
S		480100 Undelivered Orders - Obligations, Unpaid	В	D/C	D	A/B/E		M				X		U	N	EP/ER	D/G	+	-	1, 10
S		480100 Undelivered Orders - Obligations, Unpaid	Е	D/C	D/R	A/B/E		D/M				X		U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 10
S		480100 Undelivered Orders - Obligations, Unpaid	В	D/C	D/R	A/B/E		D/M				X		U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 10
S		480200 Undelivered Orders - Obligations, Prepaid/Advanced	Е	D/C	D/R	A/B/E		D/M			BAL/NEW	X		U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 10
S		480200 Undelivered Orders - Obligations, Prepaid/Advanced	В	D/C	D/R	A/B/E		D/M]	BAL/NEW	X		U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 10
S	2170	480200 Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D	A/B/E	-	M				X		U	N	EP/ER	D/G	-	+	1, 10

SUPPLEMENT Section V

Assoc. Report	Line No.		USSGL Account Title	Begin/ End		Reimb				Borrow I Source No	ed/	Year of BA	PY Adj	Reduction Type	TAS Status SF 133	Trans. Code	Fund Type	Financing Account Code		Credit	Addl.
S	2170	480200	Undelivered Orders - Obligations, Prepaid/Advanced	В	D/C	D	A/I	3/E	M				X		U	N	EP/ER	D/G	+	-	1, 10
S	2170	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	Е	D/C	D	A/E	3/E	M				X		U	N	EP/ER	D/G	-	+	8
S	2170	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	Е	D/C	D/R	A/E	3/E	D/M				X		U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8
S	2170	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	Е	С	D/R	A/E	3/E	D/M			BAL	X		U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S	2170	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	Е	С	D	A/E	3/E	M				X		U	N	EP/ER	D/G	-	+	
S	2170		Delivered Orders - Obligations, Unpaid	E	D/C	D	A/E	3/E	M				X		U	N	EP/ER	D/G	-	+	1, 10
S	2170	490100	Delivered Orders - Obligations, Unpaid	В	D/C	D	A/E	3/E	M				X		U	N	EP/ER	D/G	+	-	1, 10
S	2170		Delivered Orders - Obligations, Unpaid	E	D/C	D/R	A/I	3/E	D/M				X		U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 10
S	2170		Delivered Orders - Obligations, Unpaid	В	D/C	D/R	A/I	3/E	D/M				X		U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 10
S	2170		Delivered Orders - Obligations, Paid	E	D/C	D/R	A/E	3/E	D/M			BAL/NEW	X		U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8
S	2170	490200	Delivered Orders - Obligations, Paid	E	D/C	D	A/E	3/E	M				X		U	N	EP/ER	D/G	-	+	8
S	2170	490800	Authority Outlayed Not Yet Disbursed	E	D/C	D/R	A/	Æ	D/M			BAL/NEW	X		U	N	EG/ER	N	-	+	1, 8
S	2170	490800	Authority Outlayed Not Yet Disbursed	В	D/C	D/R	A/	Æ	D/M			BAL/NEW	X		U	N	EG/ER	N	+	-	1, 8
S	2170	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	Е	D/C	D	A/E	3/E	M				X		U	N	EP/ER	D/G	-	+	8
S	2170	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	Е	D/C	D/R	A/E	3/E	D/M				X		U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8
S	2170	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	Е	C	D/R	A/E	3/E	D/M				X		U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S	2170	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	Е	С	D	A/I	3/E	M				X		U	N	EP/ER	D/G	-	+	
S	2180	Obligati	ons ("upward adjustments"), expired accounts		1		1														
S	2180	480100	Undelivered Orders - Obligations, Unpaid	Е	D/C	D/R	A/I	3/E	D/M				X		Е	K/N	EC/EG/EM/EP/ER/ES/ET	N	-	+	1, 10
S	2180	480100	Undelivered Orders - Obligations, Unpaid	В	D/C	D/R	A/I	3/E	D/M				X		Е	K/N	EC/EG/EM/EP/ER/ES/ET	N	+	-	1, 10
S			Undelivered Orders - Obligations, Prepaid/Advanced	Е	D/C	D/R	A/I	3/E	D/M			BAL/NEW	X		Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 10
S	2180	480200	Undelivered Orders - Obligations, Prepaid/Advanced	В	D/C	D/R	A/I	3/E	D/M			BAL/NEW	X		Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 10
S	2180	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	Е	D/C	D/R	A/I	3/E	D/M				X		Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8
S	2180	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	Е	С	D/R	A/I	B/E	D/M			BAL	X		Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S	2180	490100	Delivered Orders - Obligations, Unpaid	E	D/C	D/R	A/I	3/E	D/M				X		Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 10
S	2180	490100	Delivered Orders - Obligations, Unpaid	В	D/C	D/R	A/I	3/E	D/M				X		Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 10
S	2180	490200	Delivered Orders - Obligations, Paid	Е	D/C	D/R	A/I	3/E	D/M			BAL/NEW	X		E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8
S	2180	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	Е	D/C	D/R	A/I	3/E	D/M				X		E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8
S	2180	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	Е	С	D/R	A/I	3/E	D/M				X		Е	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S	2190	New obl	igations and upward adjustments (total)				1									 					\vdash
S	21/0	This line	e is calculated. Equals sum of lines 2001 through 2003 and 2101 through 24 and 2104. Also equals the sum of lines 2170 and 2180.	2103.	Also eq	uals the	sum	of													

SUPPLEMENT

Assoc.						Reimb Apport				Year of	PY				Trans.		Financing Account			Addl.
Repor	No.	Acct.	USSGL Account Title	End	Credit	Flag Cat	Type Time	Cat Sourc	e Nonfed	BA	Adj	Reduction Type	SF 133	Sch P	Code	Fund Type	Code	Debit	Credit 1	nfo.
S		Unoblig	ated balance:																	
S		Apporti	oned, unexpired accounts:																	
S			le in the current period		Т															
S			Apportionments	Е	D/C	D		M					U		N	EP/ER	D/G	-	+	8
S			Apportionments	Е	D/C	D/R		D/M					U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8
S			Allotments - Realized Resources	Е	D/C	D		M					U		N	EP/ER	D/G	-	+	8
S			Allotments - Realized Resources	Е	D/C	D/R		D/M					U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8
S			Commitments - Programs Subject to Apportionment	Е	D/C	D		M					U		N	EP/ER	D/G	-	+	8
S	2201	470000	Commitments - Programs Subject to Apportionment	Е	D/C	D/R	A	D/M					U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8
S			le in subsequent periods			Т														
S			Apportionments	Е	D/C	D		M					U		N	EP/ER	D/G	-	+	8
S			Apportionments	E	D/C	D/R		D/M					U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8
S		461000	Allotments - Realized Resources	Е	D/C	D		M					U		N	EP/ER	D/G	-	+	8
S	_		Allotments - Realized Resources	Е	D/C	D/R		D/M					U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8
S			Commitments - Programs Subject to Apportionment	Е	D/C	D	S	M					U		N	EP/ER	D/G	-	+	8
S	2202	470000	Commitments - Programs Subject to Apportionment	Е	D/C	D/R	S	D/M					U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8
S		•	ated (+ or -)		Т	T T														
S	2203		Apportionments - Anticipated Resources - Programs Subject to Apportionment	Е	D/C	D	A/S	M					U		N	EP/ER	D/G	-	+	2, 8
S	2203	459000	Apportionments - Anticipated Resources - Programs Subject to Apportionment	Е	D/C	D/R	A/S	D/M					U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	2, 8
S		Exempt	from apportionment, unexpired accounts																	
S			le in the current period	<u>'</u>	•															
S			Unobligated Funds Exempt From Apportionment	Е	D/C	D	A	M			B/P/X		U		N	EP/ER	D/G	-	+	8
S	2301	462000	Unobligated Funds Exempt From Apportionment	E	D/C	D/R	A	D/M			B/P/X		U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8
S	2301	472000	Commitments - Programs Exempt From Apportionment	Е	D/C	D	A	M					U		N	EP/ER	D/G	-	+	8
S	2301	472000	Commitments - Programs Exempt From Apportionment	Е	D/C	D/R	A	D/M					U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8
S	2302	Availah	le in subsequent periods																\rightarrow	-
S			Unobligated Funds Exempt From Apportionment	Е	D/C	D	8	M			B/P/X		U		N	EP/ER	D/G	_	+	8
S			Unobligated Funds Exempt From Apportionment Unobligated Funds Exempt From Apportionment	E	D/C	D/R		D/M			B/P/X		U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	- 1	+	8
S			Commitments - Programs Exempt From Apportionment	E	D/C	D	S	M			2,1,11		U		N	EP/ER	D/G	-	+	8
S			Commitments - Programs Exempt From Apportionment	E	D/C	D/R		D/M					U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N		+	8
	2502	.72000		L	D, C	2/10		2.171					1 0	l	23/11	Lordordini di Tere dordi i Tr	11			9

Section V

SUPPLEMENT

		e USSGL Acct. USSGL Account Title	Begin/ End	Debit/ Credit	Reimb Flag	Apport Cat	Auth Type	Avail BEA Time Cat	Borrow Source	Fed/ Nonfed	Year of BA	PY Adj	Reduction Type	TAS TAS Status Status SF 133 Scl	tus Trans.	Fund Type	Financing Account Code De	ebit Cro		Addl. Info.
S		3 Anticipated (+ or -)																		
S		3 469000 Anticipated Resources - Programs Exempt From Apportionment	E	D/C	D			A/S M						U	N	EP/ER	D/G ·	- '		2, 8
S	2303	3 469000 Anticipated Resources - Programs Exempt From Apportionment	Е	D/C	D/R			A/S D/M						U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N -		+	2, 8
S		Unapportioned, unexpired accounts																+	-+	
5		onapportonea, anexpired accounts																+	\rightarrow	
S	2401	1 Deferred				I.														
S	2401	1 443000 Unapportioned Authority - OMB Deferral	Е	D/C	D/R			D/M						U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N -		+	8
S	2402	2 Withheld pending rescission																+	\dashv	
S		2 442000 Unapportioned Authority - Pending Rescission	Е	D/C	D/R			D/M						U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N ·		+	8
																		+	\rightarrow	
S	2403	3 Other																		
S	2403	3 445000 Unapportioned Authority	E	D/C	D			M				B/P/X		U	N	EP/ER	D/G ·		+	8
S	2403	3 445000 Unapportioned Authority	Е	D/C	D/R			D/M				B/P/X		U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N ·		+	8
S	2403	3 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)	Е	D/C	D	Е		M						U	N	EG/EP	N ·		+	
S	2412	2 Unexpired unobligated balance: end of year																+	+	
S		This line is calculated. Equals sum of the amounts on detailed 2201, 2202, 2203, 23 and 2403 (for unexpired accounts only). The amount on this line is excluded from				2402,														
S		Expired accounts																	-	
5		Expired accounts																		
S	2413	3 Expired unobligated balance: end of year																_	-	
		3 445000 Unapportioned Authority	Е	D/C	D/R			D/M				B/P		Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N ·		+	8
S	2413	3 465000 Allotments - Expired Authority	E	D/C	D/R	A/B/E		D/M				B/P/X		Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N ·		+	10
S	2/190	Unobligated balance, end of year (total)																+	\dashv	
S	2470	This line is calculated. Equals sum of the amounts on detailed 2201, 2202, 2203, 23 2403, and 2413. Also equals the sum of the amounts on lines 2412 and 2413.	301, 23	02, 2303	3, 2401,	2402,														
S	2500	0 Total budgetary resources																+	+	
S		This line is calculated. Equals sum of detailed lines 2001 through 2403, and 2413. amount on line 1910.	This a	mount e	quals th	ie														
S		Memorandum (non-add) entries:																\perp	\perp	
6	2501	1 Cubinette annualisment weblineted below and of some																-	\perp	
S	2501	Subject to apportionment unobligated balance, end of year																\perp		

Assoc. Report				Debit/ Credit	Reimb Flag	Apport Cat	Avail BEA Time Cat		Year of BA	PY Adj	Reduction Type	TAS TAS Status Status SF 133 Sci	tus Trans.	Fund Type	Financing Account Code Do	ebit Cro	Addl.
S	2501	01 442000 Unapportioned Authority - Pending Rescission	E	D/C	D/R		D/M					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N		- 8
S	2501	01 443000 Unapportioned Authority - OMB Deferral	Е	D/C	D/R		D/M					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N		- 8
S	2501	01 445000 Unapportioned Authority	Е	D/C	D		M			B/P/X		U	N	EP/ER	D/G		- 8
S	2501	01 445000 Unapportioned Authority	Е	D/C	D/R		D/M			B/P/X		U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N		- 8
S	2501	01 445000 Unapportioned Authority	Е	D/C	D/R		D/M			B/P		Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N		- 8
S	2501	01 451000 Apportionments	Е	D/C	D		A/S M					U	N	EP/ER	D/G		- 8
S	2501	01 451000 Apportionments	Е	D/C	D/R		A/S D/M					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N		- 8
S	2501	11 461000 Allotments - Realized Resources	Е	D/C	D		A/S M					U	N	EP/ER	D/G		- 8
S	2501	01 461000 Allotments - Realized Resources	Е	D/C	D/R		A/S D/M					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N		- 8
S	2501	11 465000 Allotments - Expired Authority	Е	D/C	D/R	A/B	D/M			B/P/X		Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N		10
S	2501	01 470000 Commitments - Programs Subject to Apportionment	E	D/C	D		A/S M					U	N	EP/ER	D/G		- 8
S	2501	11 470000 Commitments - Programs Subject to Apportionment	E	D/C	D/R		A/S D/M					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N		- 8
S		Exempt from apportionment unobligated balance, end of year															
S	2502	22 462000 Unobligated Funds Exempt From Apportionment	Е	D/C	D		A/S M			B/P/X		U	N	EP/ER	D/G		- 8
S	2502	22 462000 Unobligated Funds Exempt From Apportionment	E	D/C	D/R		A/S D/M			B/P/X		U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N		- 8
S	2502	22 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)	Е	D/C	D	Е	M					U	N	EG/EP	N	-	
S	2502	22 465000 Allotments - Expired Authority	Е	D/C	D/R	E	D/M			B/P/X		Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N		- 10
S	2502	22 472000 Commitments - Programs Exempt From Apportionment	E	D/C	D		A/S M					U	N	EP/ER	D/G		- 8
S	2502	22 472000 Commitments - Programs Exempt From Apportionment	Е	D/C	D/R		A/S D/M					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N		- 8
S/P		CHANGE IN OBLIGATED BALANCE															
S/P		Unpaid obligations:															_
S/P	3000	Unpaid obligations, brought forward, Oct 1			1												
S/P	3000	00 480100 Undelivered Orders - Obligations, Unpaid	В	D/C	D	A/B/E	M			X		U	U N	EP/ER	D/G		- 10
S/P	3000	00 480100 Undelivered Orders - Obligations, Unpaid	В	D/C	D/R	A/B/E	D/M			X		U/E U	/E X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N		- 10
S/P	3000	00 490100 Delivered Orders - Obligations, Unpaid	В	D/C	D	A/B/E	M			X		U	U N	EP/ER	D/G		- 10
S/P	3000	00 490100 Delivered Orders - Obligations, Unpaid	В	D/C	D/R	A/B/E	D/M			X		U/E U	/E X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N		- 10
S/P	3001	Adjustment to unpaid obligations, brought forward, Oct 1 (+ or -)															
S/P		11 480100 Undelivered Orders - Obligations, Unpaid	Е	D/C	D	A/B/E	M			B/P		U	U N	EP/ER	D/G		
S/P	3001	01 480100 Undelivered Orders - Obligations, Unpaid	Е	D/C	D/R	A/B/E	D/M			B/P		U/E U	/E X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N		
S/P	3001	01 483100 Undelivered Orders - Obligations Transferred, Unpaid	Е	D/C	D		M	F		B/P		U	U N	EP/ER	D/G		
S/P	3001	01 483100 Undelivered Orders - Obligations Transferred, Unpaid	Е	D/C	D/R		D/M	F		B/P		U/E U	/E X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N		
S/P	3001	01 487100 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	Е	D/C	D		М			B/P		U	U N	EP/ER	D/G		

Assoc. Report	Line No.		USSGL Account Title		Debit/ Credit	Reimb Flag	Appor Cat		BEA Borro Cat Source		Year of BA	PY Adj	Reduction Type	TAS Status SF 133		Trans.	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
S/P	3001	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	Е	D/C	D/R			D/M			B/P		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	3001	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	Е	D/C	D	A/B/E	Ε	М			B/P		U	U	N	EP/ER	D/G	-	+	
S/P	3001	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	Е	D/C	D/R	A/B/E	Ε	D/M			B/P		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	3001	490100	Delivered Orders - Obligations, Unpaid	Е	D/C	D	A/B/E	E	M			B/P		U	U	N	EP/ER	D/G	-	+	
S/P	3001	490100	Delivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E	Ε	D/M			B/P		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	3001	493100	Delivered Orders - Obligations Transferred, Unpaid	Е	D/C	D			M	F		B/P		U	U	N	EP/ER	D/G	-	+	
S/P	3001	493100	Delivered Orders - Obligations Transferred, Unpaid	Е	D/C	D/R			D/M	F		B/P		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	3001	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	Е	D/C	D			M			B/P		U	U	N	EP/ER	D/G	-	+	
S/P	3001	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	Е	D/C	D/R			D/M			B/P		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	3001	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	Е	D/C	D	A/B/E	Ε	M			B/P		U	U	N	EP/ER	D/G	-	+	
S/P	3001	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	Е	D/C	D/R	A/B/E	Е	D/M			B/P		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	3010	New obl	igations, unexpired accounts			1															
S/P	3010	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	D	A/B/E	Ε	M			X		U	U	N	EP/ER	D/G	-	+	1, 10
S/P	3010	480100	Undelivered Orders - Obligations, Unpaid	В	D/C	D	A/B/E	Ε	M			X		U	U	N	EP/ER	D/G	+	-	1, 10
S/P	3010	480100	Undelivered Orders - Obligations, Unpaid	Е	D/C	D/R	A/B/E	Ε	D/M			X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 10
S/P	3010	480100	Undelivered Orders - Obligations, Unpaid	В	D/C	D/R	A/B/E	E	D/M			X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 10
S/P	3010	480200	Undelivered Orders - Obligations, Prepaid/Advanced	Е	D/C	D/R	A/B/E	E	D/M		BAL/NEW	X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 10
S/P	3010	480200	Undelivered Orders - Obligations, Prepaid/Advanced	В	D/C	D/R	A/B/E	Ε	D/M		BAL/NEW	X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 10
S/P	3010		Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D	A/B/E	Е	M			X		U	U	N	EP/ER	D/G	-	+	1, 10
S/P	3010	480200	Undelivered Orders - Obligations, Prepaid/Advanced	В	D/C	D	A/B/E	E	M			X		U	U	N	EP/ER	D/G	+	-	1, 10
S/P	3010	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	Е	D/C	D	A/B/E	E	M			X		U	U	N	EP/ER	D/G	-	+	8
S/P	3010	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	Е	D/C	D/R	A/B/E	Ε	D/M			X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8
S/P	3010	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	Е	С	D/R	A/B/E	Е	D/M		BAL	X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	3010	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	Е	С	D	A/B/E	Е	M			X		U	U	N	EP/ER	D/G	-	+	
S/P	3010	490100	Delivered Orders - Obligations, Unpaid	Е	D/C	D	A/B/E	E	M			X		U	U	N	EP/ER	D/G	-	+	1, 10
S/P	3010	490100	Delivered Orders - Obligations, Unpaid	В	D/C	D	A/B/E	E	M			X		U	U	N	EP/ER	D/G	+	-	1, 10
S/P	3010	490100	Delivered Orders - Obligations, Unpaid	Е	D/C	D/R	A/B/E	E	D/M			X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 10
S/P	3010	490100	Delivered Orders - Obligations, Unpaid	В	D/C	D/R	A/B/E	E	D/M			X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 10
S/P	3010	490200	Delivered Orders - Obligations, Paid	Е	D/C	D/R	A/B/E	Ε	D/M		BAL/NEW	X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8
S/P	3010	490200	Delivered Orders - Obligations, Paid	Е	D/C	D	A/B/E	E	M			X		U	U	N	EP/ER	D/G	-	+	8

Assoc.	Line USSG		Regin/	Dehit/	Reimb	Annort	t Auth	Avail BEA	Rorrow	Fed/	Year of	PY		TAS	TAS	Trans.		Financing Account			Addl.
Report	No. Acct.			Credit		Cat	Type	Time Cat			BA	Adj	Reduction Type	SF 133			Fund Type	Code	Debit	Credit	
S/P	3010 49080	O0 Authority Outlayed Not Yet Disbursed	Е	D/C	D/R	A/E		D/M			BAL/NEW	X		U	U	N	EG/ER	N	-	+	1, 8
S/P	3010 49080	O0 Authority Outlayed Not Yet Disbursed	В	D/C	D/R	A/E		D/M			BAL/NEW	X		U	U	N	EG/ER	N	+	-	1, 8
S/P	3010 49810	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	Е	D/C	D	A/B/E		M				X		U	U	N	EP/ER	D/G	-	+	8
S/P	3010 49810	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	Е	D/C	D/R	A/B/E		D/M				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8
S/P	3010 49820	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	Е	С	D/R	A/B/E		D/M				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	3010 49820	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	Е	С	D	A/B/E		M				X		U	U	N	EP/ER	D/G	-	+	
S/P	3011 Oblig	gations ("upward adjustments"), expired accounts																		<u> </u>	
S/P		00 Undelivered Orders - Obligations, Unpaid	Е	D/C	D/R	A/B/E		D/M				X		Е	Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 10
S/P	3011 48010	3 7 1	В	D/C	D/R	A/B/E		D/M				X		E	E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 10
S/P	3011 48020		Е	D/C	D/R	A/B/E		D/M			BAL/NEW	X		Е	Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 10
S/P		00 Undelivered Orders - Obligations, Prepaid/Advanced	В	D/C	D/R	A/B/E		D/M			BAL/NEW	X		Е	Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+		1, 10
S/P	3011 48810	<u> </u>	Е	D/C	D/R	A/B/E		D/M				X		Е	Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8
S/P	3011 48820	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	Е	С	D/R	A/B/E		D/M			BAL	X		Е	Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	3011 49010	Delivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E		D/M				X		E	E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 10
S/P	3011 49010	Delivered Orders - Obligations, Unpaid	В	D/C	D/R	A/B/E		D/M				X		E	E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 10
S/P	3011 49020	Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E		D/M			BAL/NEW	X		E	E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8
S/P	3011 49810	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E		D/M				X		E	E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8
S/P	3011 49820	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	Е	С	D/R	A/B/E		D/M				X		Е	Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	3020 Outla	ays (gross) (-)																		—	
S/P		00 Undelivered Orders - Obligations, Prepaid/Advanced	Е	D/C	D/R	A/B/E		D/M			BAL/NEW	X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	_	1, 10
S/P	3020 48020		В	D/C	D/R	A/B/E		D/M			BAL/NEW	X				X/K/N		N	-	+	1, 10
S/P		00 Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D	A/B/E		M			DI IL I (L),	X		U	U	N	EP/ER	D/G	+	_	1, 10
S/P	3020 48020	2 , 1	В	D/C	D	A/B/E		M				X		U	U	N	EP/ER	D/G	_	+	1, 10
S/P	3020 48820	<u> </u>	E	С	D/R	A/B/E		D/M			BAL	X		U/E		X/K/N		N	+	-	
S/P	3020 48820	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	Е	С	D	A/B/E		M				X		U	U	N	EP/ER	D/G	+	-	
S/P	3020 49020	Delivered Orders - Obligations, Paid	Е	D/C	D/R	A/B/E		D/M			BAL/NEW	X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	8
S/P	3020 49020	00 Delivered Orders - Obligations, Paid	Е	D/C	D	A/B/E		M				X		U	U	N	EP/ER	D/G	+	-	8
S/P	3020 49080	O Authority Outlayed Not Yet Disbursed	E	D/C	D/R	A/E		D/M			BAL/NEW	X		U	U	N	EG/ER	N	+	-	1, 8
S/P	3020 49080	Outlayed Not Yet Disbursed	В	D/C	D/R	A/E		D/M			BAL/NEW	X		U	U	N	EG/ER	N	-	+	1, 8
S/P	3020 49820	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	C	D/R	A/B/E		D/M				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	3020 49820	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	C	D	A/B/E		M				X		U	U/E	N	EP/ER	D/G	+	-	
		id obligations transferred to other accounts (-)			,																
S/P	3030 48310	Undelivered Orders - Obligations Transferred, Unpaid	E	D	D			M		F		X		U	U	N	EP/ER	D/G	-	+	,

SP 2008 82300 MacRod Codes - Coblegations Transferred, Uspeal E D DR D M F X UE UE KKN ECGGSDEPERSENTE N		ine USS		-	Debit Credi		Apport Cat	Avail BEA Bo Time Cat So		Year of BA Adj	TAS TAS Status Status Trans. Reduction Type SF 133 Sch P Code	Fund Type	Financing Account Code	Debit	Credit	Addl.
SP 2009 493/100 Recinemed Condex - Obligations Transformed, Unguist F D D D D D D D D D	S/P 30	030 4831	100 Undelivered Orders - Obligations Transferred, Unpaid	E	D	D/R		D/M	F	X	U/E U/E X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
No.	S/P 30	030 4931	100 Delivered Orders - Obligations Transferred, Unpaid	Е	D	D		M	F	X	U U N	EP/ER	D/G	-	+	
SP Sel 40310 Underlived Orders - Collegations Transferred, Upguid E C D M F X U U N EPPE DG - +	S/P 30	030 4931	100 Delivered Orders - Obligations Transferred, Unpaid	Е	D	D/R		D/M	F	X	U/E U/E X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
SP Sel 40310 Underlived Orders - Collegations Transferred, Upguid E C D M F X U U N EPPE DG - +																
SP 201 Si 100 Uniformal Orders - Obligations Transferred, Uppsid E C DR DM F X UP UR N EAGGMEPTERSETTE N - 1	S/P 30	031 Unp	paid obligations transferred from other accounts													
SP 201 0.2010 Delivered Orders - Obligations Transferred, Uspaid E C D M F X U U N EPER DG				Е	C	D		M	F	X	U U N	EP/ER	D/G	-	+	
SP 2010 2031 20			5 , 1	E	C	D/R		D/M	F	X	U/E U/E X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
No. 1940 Recoveries of prior year magnid abligations, unexpired accounts (-)	S/P 30	031 4931	100 Delivered Orders - Obligations Transferred, Unpaid	E	C	D		M	F	X	U U N	EP/ER	D/G	-	+	
SP 3040 487100 Downward Aljustments of Prior-Year Unpaid Underlivered Orders E D D D D D D D D D	S/P 30	031 4931	100 Delivered Orders - Obligations Transferred, Unpaid	E	C	D/R		D/M	F	X	U/E U/E X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
SP 3040 487100 Downward Aljustments of Prior-Year Unpaid Underlivered Orders E D D D D D D D D D																
Obligations, Recoveries					,											
SP 304 497100 Downward Adjustments of Prior-Year Unpaid Delivered Orders E D D D M X U U N EPER D D - +	S/P 30	040 4871		Е	D	D		M		X	U U N	EP/ER	D/G	-	+	
SP 304 497100 Downward Adjustments of Prior-Year Unpaid Delivered Orders - E D D/R	S/P 30	040 4871		Е	D	D/R		D/M		X	U U X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
SP 304 487100 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - E D D/R D/M X E E K/N EC/EG/EM/EP/ER/ES/ET/TR N - + -	S/P 30	040 4971		Е	D	D		M		X	U U N	EP/ER	D/G	-	+	
S/P 3041 487100 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - E D D/R D/M X E E K/N EC/EG/EM/EP/ER/ES/ET/TR N - + D/M D/M X E E K/N EC/EG/EM/EP/ER/ES/ET/TR N - + D/M D/M D/M X E E K/N EC/EG/EM/EP/ER/ES/ET/TR N - + D/M	S/P 30	040 4971		Е	D	D/R		D/M		X	U U X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P 3041 497100 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries E D D/R D/R D/M X E E K/N EC/EG/EM/EP/ER/ES/ET/TR N - + + -																
Comparison Com	S/P 30	041 4871		Е	D	D/R		D/M		X	E E K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P 3050 480100 Undelivered Orders - Obligations, Unpaid E D/C D A/B/E M B/P/X U U N EP/ER D/G - + 10	S/P 30	041 4971		Е	D	D/R		D/M		X	E E K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P 3050 480100 Undelivered Orders - Obligations, Unpaid E D/C D A/B/E M B/P/X U U N EP/ER D/G - + 10	C/D 20	250 11														
S/P 3050 480100 Undelivered Orders - Obligations, Unpaid E D/C D/R A/B/E D/M B/P/X U/E U/E X/K/N EC/EG/EM/EP/ER/ES/ET/TR N - + 10 10 10 10 10 10 10 10				Е	D/C	D	A/D/E	M		D/n/v	II II N	ED/ED	D/C			10
S/P 3050 483100 Undelivered Orders - Obligations Transferred, Unpaid E D/C D M F B/P/X U U N EP/ER D/G - + S/P 3050 483100 Undelivered Orders - Obligations Transferred, Unpaid E D/C D/R D/M F B/P/X U/E U/E X/K/N EC/EG/EM/EP/ER/ES/ET/TR N - + S/P 3050 487100 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - E D/C D/R D/M B/P/X U/E U/E X/K/N EC/EG/EM/EP/ER/ES/ET/TR N - + S/P 3050 487100 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - E D/C D/R D/M B/P/X U/E U/E X/K/N EC/EG/EM/EP/ER/ES/ET/TR N - + S/P 3050 488100 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Coveries E D/C D/R A/B/E M B/P/X U			8 7 1													
S/P 3050 483100 Undelivered Orders - Obligations Transferred, Unpaid E D/C D/R D/M F B/P/X U/E U/E X/K/N EC/EG/EM/EP/ER/ES/ET/TR N - + S/P 3050 487100 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries E D/C D/R D/M B/P/X U/E U/E X/K/N EC/EG/EM/EP/ER/ES/ET/TR N - + S/P 3050 487100 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries E D/C D/R D/M B/P/X U/E U/E X/K/N EC/EG/EM/EP/ER/ES/ET/TR N - + S/P 3050 488100 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, CE D/C D/R A/B/E D/M B/P/X U/E U/E X/K/N EC/EG/EM/EP/ER/ES/ET/TR N - + S/P 3050 488100 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, CE D/C D/R A/B/E D/M B/P/X U/E U/E X/K/N EC/EG/EM/EP/ER/ES/ET/TR N - + 8 S/P 3050 488100 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, CE D/C D/R A/B/E D/M B/P/X U/E U/E X/K/N EC/EG/EM/EP/ER/ES/ET/TR N - + 8 S/P 3050 488100 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, CE D/C D/R A/B/E D/M B/P/X U/E U/E X/K/N EC/EG/EM/EP/ER/ES/ET/TR N - + 8			E , 1				A/D/E		E							10
S/P 3050 487100 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - B D/C D M B/P/X U U N EP/ER D/G - + S/P 3050 487100 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - B D/C D/R D/M B/P/X U/E U/E X/K/N EC/EG/EM/EP/ER/ES/ET/TR N - + S/P 3050 488100 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Recoveries B/P/X U/E U/E X/K/N EC/EG/EM/EP/ER/ES/ET/TR N - + 8 S/P 3050 488100 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, E D/C D/R A/B/E D/M B/P/X U/E U/E X/K/N EC/EG/EM/EP/ER/ES/ET/TR N - + 8 S/P 3050 488100 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, E D/C D/R A/B/E D/M B/P/X U/E U/E X/K/N EC/EG/EM/EP/ER/ES/ET/TR N - + 8 S/P 3050 488100 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, E D/C D/R A/B/E D/M B/P/X U/E U/E X/K/N EC/EG/EM/EP/ER/ES/ET/TR N - + 8 S/P 3050 488100 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, E D/C D/R A/B/E D/M B/P/X U/E U/E X/K/N EC/EG/EM/EP/ER/ES/ET/TR N - + 8 S/P 3050 488100 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, E D/C D/R A/B/E D/M B/P/X U/E U/E X/K/N EC/EG/EM/EP/ER/ES/ET/TR N - + 8 S/P 3050 488100 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, E D/C D/R A/B/E D/M B/P/X U/E U/E X/K/N EC/EG/EM/EP/ER/ES/ET/TR N - + 8 S/P 3050 488100 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, E D/C D/R A/B/E D/M B/P/X U/E U/E X/K/N EC/EG/EM/EP/ER/ES/ET/TR N - + 8 S/P 3050 488100 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, E D/C D/R A/B/E D/M B/P/X U/E U/E X/K/N EC/EG/EM/EP/ER/ES/ET/TR N - + + 8 S/P 3050 488100 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, E D/C D/R A/B/E D/M B/P/X U/E U/E X/K/N EC/EG/EM/EP/ER/ES/ET/TR N - + + 8 S/P 3050 488100 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, E D/C D/R A/B/E D/M B/P/X U/E U/E X/K/N EC/EG/EM/EP/ER/ES/ET/TR N - + + 8 S/P 3050 488100 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, E D			-													
S/P 3050 487100 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - E D/C D/R D/B/E D/B D/M D/B/P/X D/B D/B/P/B/P/B/B/B/B/B/B/B/B/B/B/B/B/B/B/B/									Г							-
S/P 3050 488100 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, E D/C D A/B/E M B/P/X U U N EP/ER D/G - + 8 S/P 3050 488100 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, E D/C D/R A/B/E D/M B/P/X U/E U/E X/K/N EC/EG/EM/EP/ER/ES/ET/TR N - + 8 Unpaid			Obligations, Recoveries											_		
Unpaid Un	S/P 30	050 4871		Е	D/C	D/R		D/M		B/P/X	U/E U/E X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
Unpaid	S/P 30	050 4881		Е	D/C	D	A/B/E	M		B/P/X	U U N	EP/ER	D/G	-	+	8
S/P 3050 490100 Delivered Orders - Obligations, Unpaid E D/C D A/B/E M B/P/X U U N EP/ER D/G - + 10	S/P 30	050 4881		Е	D/C	D/R	A/B/E	D/M		B/P/X	U/E U/E X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8
	S/P 30	050 4901	100 Delivered Orders - Obligations, Unpaid	Е	D/C	D	A/B/E	M		B/P/X	U U N	EP/ER	D/G	-	+	10

Acces Line	LISSON	Pagin/	Dobit/	Daimh	Annou	4 A4h	Avail DE A Dom	may End/	Voor of BV	TAS TAS		Financing			A dat
Assoc. Line Report No.	USSGL Account Title	-	Debit/ Credit	Flag	~ ~		Avail BEA Born Time Cat Sou		Year of PY BA Adj	Reduction Type Status Status Trans. SF 133 Sch P Code	Fund Type	Account Code	Debit	Credit	Addl. Info.
	490100 Delivered Orders - Obligations, Unpaid	Е	D/C	D/R	A/B/E		D/M		B/P/X	U/E U/E X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N		+	10
	493100 Delivered Orders - Obligations Transferred, Unpaid	Е	D/C	D			M	F	B/P/X	U U N	EP/ER	D/G	-	+	
	493100 Delivered Orders - Obligations Transferred, Unpaid	Е	D/C	D/R			D/M	F	B/P/X	U/E U/E X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	_	+	
	497100 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E	D/C	D			M		B/P/X	U U N	EP/ER	D/G	-	+	
S/P 3050	497100 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	Е	D/C	D/R			D/M		B/P/X	U/E U/E X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P 3050	498100 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	Е	D/C	D	A/B/E	i.	M		B/P/X	U U N	EP/ER	D/G	-	+	8
S/P 3050	498100 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		D/C	D/R	A/B/E	i.	D/M		B/P/X	U/E U/E X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8
S/P	Uncollected payments:														
S/P 3060	Uncollected pymts, Fed sources, brought forward, Oct 1 (-)														
S/P 3060	422100 Unfilled Customer Orders Without Advance	В	D/C	R			D/M	E/F	X	U/E U/E X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	7
S/P 3060	422100 Unfilled Customer Orders Without Advance	В	D/C	R			M	F	X	U U N	EP	G	-	+	7
S/P 3060	422100 Unfilled Customer Orders Without Advance	В	D/C	D			M	F	X	U U N	EP/ER	D/G	-	+	6
S/P 3060	422300 Uncollected Subsidy from Program Account	В	D	D			M	F	X	U U N	EP/ER	D/G	-	+	
S/P 3060	422500 Expenditure Transfers From Trust Funds - Receivable	В	D/C	D			D/M		X	U/E U/E X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P 3060	425100 Reimbursements Earned - Receivable	В	D/C	R			D/M	E/F	X	U/E U/E X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	- '	+	7
S/P 3060	425100 Reimbursements Earned - Receivable	В	D/C	R			M	F	X	U U N	EP	G	-	+	7
S/P 3060	428300 Interest Receivable From Treasury	В	D/C	D			M		X	U U N	EP/ER	D/G	-	+	
S/P 3060	428300 Interest Receivable From Treasury	В	D/C	D			D/M		X	U/E U/E X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P 3060	428500 Receivable From the Liquidating Fund	В	D	D			M		X	U U N	EP/ER	D/G	-	+	
S/P 3060	428500 Receivable From the Liquidating Fund	В	D	D			D/M		X	U/E U/E X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P 3060	428600 Receivable From the Financing Fund	В	D	D			M		X	U U N	EP/ER	D/G	-	+	
S/P 3060	428600 Receivable From the Financing Fund	В	D	D			D/M		X	U/E U/E X/K/N	EC/EG/EM/EP/ER/TR	N	- 1	+	
S/P 3060	428700 Other Federal Receivables	В	D	D			M		X	U U/E N	EP/ER	D/G	- 1	+	
S/P 3060	428700 Other Federal Receivables	В	D	D			D/M		X	U/E U/E X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P 3061	Adjustment to uncollected pymts, Fed sources, brought forward, Oct 1 (+ or -)	•											I		
S/P 3061	419900 Transfer of Expired Expenditure Transfers - Receivable	Е	D/C	D			D/M	F	B/P	U/E U/E X/K/N	ET	N	-	+	
S/P 3061	422100 Unfilled Customer Orders Without Advance	E	D/C	R			D/M	E/F	B/P	U/E U/E X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P 3061	422300 Uncollected Subsidy from Program Account	E	D/C	D			M	F	B/P	U U N	EP/ER	D/G	-	+	
S/P 3061	422500 Expenditure Transfers From Trust Funds - Receivable	Е	D/C	D			D/M		B/P	U/E U/E X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P 3061	422512 Offsetting Collections - Expenditure Transfer from Trust Funds - Receivable - Adjustments for Trust Fund Share - Prior Year	Е	D/C	D		S	D		B/P	U U N	EG	N	-	+	5
S/P 3061	423000 Unfilled Customer Orders Without Advance - Transferred	Е	D/C	R			D/M	E/F	B/P	U/E U/E X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P 3061	423200 Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	Е	D/C	D			M	F	B/P	U U N	EP/ER	D/G	-	+	
S/P 3061	**	Е	D/C	D			D/M	F	B/P	U/E U/E X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P 3061	423300 Reimbursements Earned - Receivable - Transferred	Е	D/C	R			D/M	E/F	B/P	U/E U/E X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	

Assoc. Report	Line No.		USSGL Account Title	_	Debit/ Credit	Reimb A		BEA Borrow Cat Source		Year of BA	PY Adj	Reduction Type	TAS Status SF 133		Trans.	Fund Type	Financing Account Code		Credit	Addl. Info.
S/P	3061	423400	Other Federal Receivables - Transferred	Е	D/C	D/R		D/M	F		B/P		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	3061	425100	Reimbursements Earned - Receivable	E	D/C	R		D/M	E/F		B/P		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	3061	428300	Interest Receivable From Treasury	E	D/C	D		M			B/P		U	U	N	EP/ER	D/G	-	+	
S/P	3061	428300	Interest Receivable From Treasury	Е	D/C	D		D/M			B/P		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P	3061	428300	Interest Receivable From Treasury	Е	D/C	R		M			B/P		U	U	N	EP	N	-	+	6
S/P	3061	428500	Receivable From the Liquidating Fund	Е	D/C	D		M			B/P		U	U	N	EP/ER	D/G	-	+	
S/P	3061	428500	Receivable From the Liquidating Fund	Е	D/C	D		D/M			B/P		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P	3061	428600	Receivable From the Financing Fund	Е	D/C	D		M			B/P		U	U	N	EP/ER	D/G	-	+	
S/P	3061	428600	Receivable From the Financing Fund	Е	D/C	D		D/M			B/P		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P	3061	428700	Other Federal Receivables	Е	D/C	D		M			B/P		U	U/E	N	EP/ER	D/G	-	+	
S/P	3061	428700	Other Federal Receivables	E	D/C	D		D/M			B/P		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P		0	in uncollected pymts, Fed sources, unexpired accounts (+ or -)																	
S/P			Unfilled Customer Orders Without Advance	E	D/C	R		D/M	E/F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-		1, 7
S/P	3070	422100	Unfilled Customer Orders Without Advance	В	D/C	R		D/M	E/F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 7
S/P			Unfilled Customer Orders Without Advance	E	D/C	R		M	F		X		U	U	N	EP	G	-	+	1, 7
S/P	3070	422100	Unfilled Customer Orders Without Advance	В	D/C	R		M	F		X		U	U	N	EP	G	+	-	1, 7
S/P	3070	422100	Unfilled Customer Orders Without Advance	В	D/C	D		M	F		X		U	U	N	EP/ER	D/G	+	-	6
S/P	3070	422300	Uncollected Subsidy from Program Account	E	D/C	D		M	F		X		U	U	N	EP/ER	D/G	-	+	1, 7
S/P	3070	422300	Uncollected Subsidy from Program Account	В	D	D		M	F		X		U	U	N	EP/ER	D/G	+	-	1
S/P	3070	422500	Expenditure Transfers From Trust Funds - Receivable	E	D/C	D		D/M			X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 7
S/P	3070	422500	Expenditure Transfers From Trust Funds - Receivable	В	D/C	D		D/M			X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 7
S/P	3070	425100	Reimbursements Earned - Receivable	Е	D/C	R		D/M	E/F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 7
S/P	3070	425100	Reimbursements Earned - Receivable	В	D/C	R		D/M	E/F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 7
S/P	3070	425100	Reimbursements Earned - Receivable	E	D/C	R		M	F		X		U	U	N	EP	G	-	+	1, 7
S/P	3070	425100	Reimbursements Earned - Receivable	В	D/C	R		M	F		X		U	U	N	EP	G	+	-	1, 7
S/P	3070	428300	Interest Receivable From Treasury	E	D/C	D		M			X		U	U	N	EP/ER	D/G	-	+	1
S/P	3070	428300	Interest Receivable From Treasury	В	D/C	D		M			X		U	U	N	EP/ER	D/G	+	-	1
S/P	3070	428300	Interest Receivable From Treasury	E	D/C	D		D/M			X		U	U	X/N	EC/EG/EM/EP/ER/TR	N	-	+	1
S/P	3070	428300	Interest Receivable From Treasury	В	D/C	D		D/M			X		U	U	X/N	EC/EG/EM/EP/ER/TR	N	+	-	1
S/P	3070	428500	Receivable From the Liquidating Fund	E	D	D		M			X		U	U	N	EP/ER	D/G	-	+	1
S/P	3070		Receivable From the Liquidating Fund	В	D	D		M			X		U	U	N	EP/ER	D/G	+	-	1
S/P			Receivable From the Liquidating Fund	Е	D	D		D/M			X		U	U	X/N	EC/EG/EM/EP/ER/TR	N	-	+	1
S/P	3070	428500	Receivable From the Liquidating Fund	В	D	D		D/M			X		U	U	X/N	EC/EG/EM/EP/ER/TR	N	+	-	1
S/P	3070	428600	Receivable From the Financing Fund	E	D	D		M			X		U	U	N	EP/ER	D/G	-	+	1
S/P	3070	428600	Receivable From the Financing Fund	В	D	D		M			X		U	U	N	EP/ER	D/G	+	-	1
S/P	3070	428600	Receivable From the Financing Fund	Е	D	D		D/M			X		U	U	X/N	EC/EG/EM/EP/ER/TR	N	-	+	1
S/P	3070	428600	Receivable From the Financing Fund	В	D	D		D/M			X		U	U	X/N	EC/EG/EM/EP/ER/TR	N	+	1	1
S/P	3070	428700	Other Federal Receivables	Е	D	D		M			X		U	U	N	EP/ER	D/G	-	+	1
S/P	3070	428700	Other Federal Receivables	В	D	D		M			X		U	U	N	EP/ER	D/G	+	-	1

Assoc. Line Report No.	USSGL Acct. USSGL Account Title	-		Reimb Flag	Apport Cat		Avail BEA Born Time Cat Sou		Year of PY Adj	TAS TAS Status Status Trans. Reduction Type SF 133 Sch P Code	Fund Type	Financing Account Code		Credit	Addl. Info.
S/P 3070	428700 Other Federal Receivables	Е	D	D			D/M		X	U U X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
S/P 3070	428700 Other Federal Receivables	В	D	D			D/M		X	U U X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
S/P 3071	Change in uncollected pymts, Fed sources, expired accounts (+ or -)														
S/P 3071	422100 Unfilled Customer Orders Without Advance	Е	D/C	R			D/M	E/F	X	E E K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 7
	422100 Unfilled Customer Orders Without Advance	В	D/C	R			D/M	E/F	X	E E K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 7
	422500 Expenditure Transfers From Trust Funds - Receivable	E	D/C	D			D/M		X	E E K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 7
S/P 3071	422500 Expenditure Transfers From Trust Funds - Receivable	В	D/C	D			D/M		X	E E K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+		1, 7
S/P 3071	425100 Reimbursements Earned - Receivable	E	D/C	R			D/M	E/F	X	E E K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 7
S/P 3071	425100 Reimbursements Earned - Receivable	В	D/C	R			D/M	E/F	X	E E K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 7
S/P 3071	428300 Interest Receivable From Treasury	Е	D/C	D			D/M		X	E E K/N	EC/EG/EM/EP/ER/TR	N	-	+	1
	428300 Interest Receivable From Treasury	В	D/C	D			D/M		X	E E K/N	EC/EG/EM/EP/ER/TR	N	+	-	1
	428500 Receivable From the Liquidating Fund	E	D	D			D/M		X	E E K/N	EC/EG/EM/EP/ER/TR	N	-	+	1
	428500 Receivable From the Liquidating Fund	В	D	D			D/M		X	E E K/N	EC/EG/EM/EP/ER/TR	N	+	-	1
S/P 3071	428600 Receivable From the Financing Fund	Е	D	D			D/M		X	E E K/N	EC/EG/EM/EP/ER/TR	N	-	+	1
	428600 Receivable From the Financing Fund	В	D	D			D/M		X	E E K/N	EC/EG/EM/EP/ER/TR	N	+	-	1
	428700 Other Federal Receivables	E	D	D			D/M		X	E E K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
S/P 3071	428700 Other Federal Receivables	В	D	D			D/M		X	E E K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
	Adjustment for change in allocation (offsetting collection/receivable portion) (-) 422512 Offsetting Collections - Expenditure Transfer from Trust Funds -	E	D	D		S	D		X	U U N	EG	N	_	+	1, 5
	Receivable - Adjustments for Trust Fund Share - Prior Year													<u> </u>	
S/P 3072	422512 Offsetting Collections - Expenditure Transfer from Trust Funds - Receivable - Adjustments for Trust Fund Share - Prior Year	В	D	D		S	D		X	U U N	EG	N	+	-	1, 5
S/P 3080	Uncollected pymts, Fed sources transferred to other accounts														
	419900 Transfer of Expired Expenditure Transfers - Receivable	E	C	D			D/M	F	X	U/E U/E X/K/N	ET	N	-	+	
S/P 3080	423000 Unfilled Customer Orders Without Advance - Transferred	E	C	R			D/M	E/F	X	U/E U/E X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P 3080	423200 Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E	C	D			M	F	X	U U N	EP/ER	D/G	-	+	
S/P 3080	423200 Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	Е	С	D			D/M	F	X	U/E U/E X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P 3080	423300 Reimbursements Earned - Receivable - Transferred	E	C	R			D/M	E/F	X	U/E U/E X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P 3080	423400 Other Federal Receivables - Transferred	Е	С	D/R			D/M	F	X	U/E U/E X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P 3081	Uncollected pymts, Fed sources transferred from other accounts (-)														
S/P 3081	419900 Transfer of Expired Expenditure Transfers - Receivable	E	D	D			D/M	F	X	U/E U/E X/K/N	ET	N	-	+	
S/P 3081	423000 Unfilled Customer Orders Without Advance - Transferred	E	D	R			D/M	E/F	X	U/E U/E X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P 3081	423200 Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E	D	D			M	F	X	U U N	EP/ER	D/G	-	+	
S/P 3081	423200 Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	Е	D	D			D/M	F	X	U/E U/E X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P 3081	423300 Reimbursements Earned - Receivable - Transferred	Е	D	R			D/M	E/F	X	U/E U/E X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P 3081	423400 Other Federal Receivables - Transferred	E	D	D/R			D/M	F	X	U/E U/E X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N		+	

SUPPLEMENT

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Assoc.	Line	USSGL		Begin/	Debit/	Reimb A	pport	Auth Avail	BEA Bor	row Fed/	Year of	PY			TAS Status	Trans.		Financing Account		Addl
Repor			USSGL Account Title					Type Time			BA	Adj	Reduction Type	SF 133			Fund Type	Code	Debit	Credit Info.
S/P	3090	Uncollec	cted pymts, Fed sources, end of year (-)																	
S/P	3090	419900	Transfer of Expired Expenditure Transfers - Receivable	Е	D/C	D			D/M	F]	B/P/X		U/E	U/E	X/K/N	ET	N	-	+
S/P	3090	422100	Unfilled Customer Orders Without Advance	Е	D/C	R			D/M	E/F]	B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+ 7
S/P	3090	422100	Unfilled Customer Orders Without Advance	Е	D/C	R			M	F		X		U	U	N	EP	G	-	+ 7
S/P	3090	422300	Uncollected Subsidy from Program Account	Е	D/C	D			M	F]	B/P/X		U	U	N	EP/ER	D/G	-	+ 7
S/P	3090	422500	Expenditure Transfers From Trust Funds - Receivable	Е	D/C	D			D/M]	B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+ 7
S/P	3090	422512	Offsetting Collections - Expenditure Transfer from Trust Funds - Receivable - Adjustments for Trust Fund Share - Prior Year	Е	D/C	D		S	D]	B/P/X		U	U	N	EG	N	-	+ 5
S/P	3090	423000	Unfilled Customer Orders Without Advance - Transferred	Е	D/C	R			D/M	E/F]	B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+
S/P	3090	423200	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	Е	D/C	D			M	F]	B/P/X		U	U	N	EP/ER	D/G	-	+
S/P	3090	423200	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	Е	D/C	D			D/M	F]	B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+
S/P	3090	423300	Reimbursements Earned - Receivable - Transferred	Е	D/C	R			D/M	E/F]	B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+
S/P	3090	423400	Other Federal Receivables - Transferred	Е	D/C	D/R			D/M	F]	B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+
S/P	3090	425100	Reimbursements Earned - Receivable	Е	D/C	R			D/M	E/F]	B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+ 7
S/P	3090	425100	Reimbursements Earned - Receivable	E	D/C	R			M	F		X		U	U	N	EP	G	-	+ 7
S/P	3090	428300	Interest Receivable From Treasury	Е	D/C	D			M		1	B/P/X		U	U	N	EP/ER	D/G	-	+
S/P	3090	428300	Interest Receivable From Treasury	Е	D/C	D			D/M]	B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+
S/P	3090	428500	Receivable From the Liquidating Fund	Е	D/C	D			M			B/P		U	U	N	EP/ER	D/G	-	+
S/P	3090	428500	Receivable From the Liquidating Fund	Е	D	D			M			X		U	U	N	EP/ER	D/G	-	+
S/P	3090	428500	Receivable From the Liquidating Fund	E	D/C	D			D/M			B/P		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+
S/P	3090	428500	Receivable From the Liquidating Fund	E	D	D			D/M			X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+
S/P	3090		Receivable From the Financing Fund	E	D/C	D			M			B/P		U	U	N	EP/ER	D/G	-	+
S/P	3090		Receivable From the Financing Fund	E	D	D			M			X		U	U	N	EP/ER	D/G	-	+
S/P	3090	428600	Receivable From the Financing Fund	E	D/C	D			D/M			B/P		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+
S/P		428600	Receivable From the Financing Fund	E	D	D			D/M			X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+
S/P	3090	428700	Other Federal Receivables	E	D/C	D			M			B/P		U	U	N	EP/ER	D/G	-	+
S/P	3090	428700	Other Federal Receivables	Е	D	D			M			X		U	U	N	EP/ER	D/G	-	+
S/P	3090	428700	Other Federal Receivables	E	D/C	D			D/M			B/P		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+
S/P	3090	428700	Other Federal Receivables	Е	D	D			D/M			X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+
S/P		Memora	andum (non-add) entries:																	
S/P	3100	Obligate	ed balance, start of year (+ or -)			1														
S/P			e is calculated. Equals the sum of lines 3000, 3001, 3060, and 3061.																	
S/P	3200	Obligate	ed balance, end of year (+ or -)																	
S/P			e is calculated. Equals the sum of detailed obligated balance lines 3000, 3040, 3041, 3060, 3061, 3070, 3071, 3072, 3080, and 3081. Also equals sum				30,													

SUPPLEMENT

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title		/ Debit/		Apport Cat	Auth		BEA Borrow Cat Source		Year of BA	PY Adj	Reduction Type			Trans.	Fund Type	Financing Account Code		Ac Credit In	ddl.
пероге	110.	11000	COSOCI Recount Title	Linu	Creare	115		Type	Time	Cut Source	rtonicu	D .1	2141	reduction Type	51 100	Seni	Couc	Tunu Type	Couc	Debit	sreare II	110.
S/P		DUDGE	ET AUTHORITY AND OUTLAYS, NET																			
3/1		DUDGE	LI AUTHORITT AND GUILATS, NET																			-
S/P		Discreti	onary:																		-	_
5/1		Discien	onary.		1																-	
S/P		Gross b	udget authority and outlays:	1																	-+	-
5/1		G1 033 D1	uuget uutnortej unu outnijs.																		-+	
S/P	4000	Budget :	authority, gross	1																	_	
S		This line	e is calculated. Equals the sum of discretionary budget authority [Lines 1176, 1300 through 1330, 1500 through 1531, and 1700 through 1742].	1100 th	rough 11	53, 1170)															
P			e is calculated. Equals the sum of discretionary budget authority [Lines 1175, 1300 through 1320, 1500 through 1522, and 1700 through 1727].	1100 th	rough 11	41, 1170																
S/P		Outlays	, gross		1																	
S/P	4010	Outlays	from new discretionary authority																		-+	
			Undelivered Orders - Obligations, Prepaid/Advanced	Е	D/C	D/R	A/B/E			D		NEW	X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+ 1,	, 10
			Undelivered Orders - Obligations, Prepaid/Advanced	В	D/C		A/B/E			D		NEW	X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	- 1,	, 10
			Delivered Orders - Obligations, Paid	Е	D/C	D/R	A/B/E			D		NEW	X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8
S/P	4010	490800	Authority Outlayed Not Yet Disbursed	Е	D/C	D/R	A/E			D		NEW	X		U	U	N	EG/ER	N	-	+ 1	1, 8
S/P	4010		Authority Outlayed Not Yet Disbursed	В	D/C	D/R	A/E			D		NEW	X		U	U	N	EG/ER	N	+		1, 8
S/P	4011	Outlays	from discretionary balances																			
S/P	4011	480200	Undelivered Orders - Obligations, Prepaid/Advanced	Е	D/C	D/R	A/B/E			D		BAL	X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+ 1,	, 10
S/P	4011	480200	Undelivered Orders - Obligations, Prepaid/Advanced	В	D/C	D/R	A/B/E			D		BAL	X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	- 1,	, 10
S/P	4011	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	Е	С	D/R	A/B/E			D		BAL	X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	4011	490200	Delivered Orders - Obligations, Paid	Е	D/C	D/R	A/B/E			D		BAL	X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8
S/P	4011	490800	Authority Outlayed Not Yet Disbursed	E	D/C	D/R	A/E			D		BAL	X		U	U	N	EG/ER	N	-	+ 1	1, 8
S/P	4011	490800	Authority Outlayed Not Yet Disbursed	В	D/C	D/R	A/E			D		BAL	X		U	U	N	EG/ER	N	+	- 1	1, 8
S/P	4011	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	Е	С	D/R	A/B/E			D			X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	4020	Outlays	, gross (total)																		_	-
S/P			e is calculated. Equals sum of lines 4010 through 4011.																		-	
			,																		$\overline{}$	\neg
S/P		Offsets a	against gross budget authority and outlays:																			
S/P		Offsettii	ng collections (collected) from:																			
				<u> </u>	1																	
S/P	4030	Federal	sources (-)																			

SUPPLEMENT

Assoc. Repor		USSGL Acct.	USSGL Account Title			Reimb Flag	Apport Cat	Auth Type	BEA Borrov Cat Source		Year of BA	PY Adj	Reduction Type	TAS Status SF 133		Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl.
S/P	4030	421200	Liquidation of Deficiency - Offsetting Collections	Е	D	D			D	F		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P	4030	422200	Unfilled Customer Orders With Advance	Е	D/C	R			D	F		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 7
S/P	4030	422200	Unfilled Customer Orders With Advance	В	D/C	R			D	F		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 7
S/P	4030	425200	Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources	Е	D	R			D	F		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	4030	425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	Е	D	R			D	F		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	4030	425500	Expenditure Transfers from Trust Funds - Collected	Е	D	D			D			X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	4030	425512	Offsetting Collections - Expenditure Transfer from Trust Funds - Collected Adjustments for Trust Fund Share - Prior Year	. Е	D	D		S	D			X		U	U	N	EG	N	-	+	
S/P	4030	427100	Actual Program Fund Subsidy Collected	E	D	D			D			X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P	4030	427500	Actual Collections From Liquidating Fund	E	D	D			D			X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P	4030	427600	Actual Collections From Financing Fund	E	D	D			D			X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P	4030	427700	Other Actual Collections - Federal/Non-Federal Exception Sources	E	D	D			D			X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	12
S/P	4030	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	Е	D	D/R			D	F		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	4030	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	Е	D	D/R			D	F		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
		_																		—	
S/P			on Federal securities (-)		T				_											 	
S/P			Interest Collected From Treasury	E	D/C	D			D			X		U	U	X/N	EG/EP/ER/TR	N	-	+	
S/P	4031	429000	Amortization of Investments in U.S. Treasury Zero Coupon Bonds	Е	D/C	D			D			X		U	U	X/N	EP/ER/TR	N	-	+	
S/P			deral sources (-)																		
S/P			Liquidation of Deficiency - Offsetting Collections	E	D	D			D	N		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P	4033	422200	Unfilled Customer Orders With Advance	E	D/C	R			D	E/N		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 7
S/P	4033	422200	Unfilled Customer Orders With Advance	В	D/C	R			D	E/N		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 7
S/P	4033	425200	Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources	Е	D	R			D	Е		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	4033	425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E	D	R			D	E/N		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	4033	425400	Reimbursements Earned - Collected From Non-Federal Sources	E	D	R			D	N		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	4033	426100	Actual Collections of Business-Type Fees	E	D	D			D			X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	12
S/P	4033	426100	Actual Collections of Business-Type Fees	E	D	R			D			X		U/E	U/E	X/K/N	EG	N	-	+	11
S/P			Actual Collections of Loan Principal	Е	D	D			D			X		U/E		X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P	4033	426300	Actual Collections of Loan Interest	Е	D	D			D			X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P		426400	Actual Collections of Rent	Е	D	D			D			X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P		426500	Actual Collections From Sale of Foreclosed Property	Е	D	D			D			X		U/E		X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P	4033	426600	Other Actual Business-Type Collections From Non-Federal Sources	Е	D/C	D			D			X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	7, 12
S/P	4033	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	Е	D	D/R			D	N		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	

SUPPLEMENT

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

																	1				
															TAS				Financing	g	
Assoc.		USSGL			/ Debit/			Auth A				Year of	PY				Trans.		Account		Addl.
Report	No.	Acct.	USSGL Account Title	End	Credit	Flag	Cat	Type Ti	ime Cat	Source	Nonfed	BA	Adj	Reduction Type	SF 133	Sch P	Code	Fund Type	Code	Debit	Credit Info.
S/P	4033	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	Е	D	D/R			D		E/N		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+
S/P			ng governmental collections (-)																		
S/P			Liquidation of Deficiency - Offsetting Collections	Е	D	D			D		Е		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+
S/P			Actual Collections of Governmental-Type Fees	E	D	D			D				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+ 12
S/P	4034	426700	Other Actual Governmental-Type Collections From Non-Federal Sources	Е	D	D			D				X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+
S/P	4040	Offsets a	against gross budget authority and outlays (total) (-)																		
S/P			e is calculated. Equals the sum of lines 4030 through 4034.																		
			1																		
S/P		Addition	nal offsets against gross budget authority only:																		
S/P	4050	Change	in uncollected pymts, Fed sources, unexpired accounts (+ or -)																		
S/P	4050	422100	Unfilled Customer Orders Without Advance	Е	D/C	R			D		E/F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+ 1,7
S/P	4050	422100	Unfilled Customer Orders Without Advance	В	D/C	R			D		E/F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	- 1,7
S/P	4050	422500	Expenditure Transfers From Trust Funds - Receivable	Е	D/C	D			D				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+ 1,7
S/P	4050	422500	Expenditure Transfers From Trust Funds - Receivable	В	D/C	D			D				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	- 1,7
S/P	4050	425100	Reimbursements Earned - Receivable	Е	D/C	R			D		E/F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+ 1,7
S/P	4050	425100	Reimbursements Earned - Receivable	В	D/C	R			D		E/F		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	- 1,7
S/P	4050	428300	Interest Receivable From Treasury	E	D/C	D			D				X		U	U	X/N	EC/EG/EM/EP/ER/TR	N	-	+ 1
S/P	4050	428300	Interest Receivable From Treasury	В	D/C	D			D				X		U	U	X/N	EC/EG/EM/EP/ER/TR	N	+	- 1
S/P	4050			E	D	D			D				X		U	U	X/N	EC/EG/EM/EP/ER/TR	N	-	+ 1
S/P	4050	428500	Receivable From the Liquidating Fund	В	D	D			D				X		U	U	X/N	EC/EG/EM/EP/ER/TR	N	+	- 1
S/P	4050		Receivable From the Financing Fund	E	D	D			D				X		U	U	X/N	EC/EG/EM/EP/ER/TR	N	-	+ 1
S/P	4050	428600	Receivable From the Financing Fund	В	D	D			D				X		U	U	X/N	EC/EG/EM/EP/ER/TR	N	+	- 1
S/P			Other Federal Receivables	E	D	D			D				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+ 1
S/P	4050	428700	Other Federal Receivables	В	D	D			D				X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	- 1
S	4051	Change	in uncollected pymts, Fed sources, expired accounts (+ or -)																		
S			Unfilled Customer Orders Without Advance	Е	D/C	R			D		E/F		X		Е		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	_	+ 1,7
S	4051		Unfilled Customer Orders Without Advance	В	D/C	R			D		E/F		X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	- 1,7
S	4051	422500	Expenditure Transfers From Trust Funds - Receivable	E	D/C	D			D		2/1		X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+ 1,7
S	4051		*	В	D/C	D			D				X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	- 1,7
S	4051	425100	Reimbursements Earned - Receivable	E	D/C	R			D		E/F		X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+ -	+ 1,7
S	4051	425100		В	D/C	R			D		E/F		X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	- 1,7
S				E	D/C	D			D		/-		X		E		K/N	EC/EG/EM/EP/ER/TR	N	<u> </u>	+ 1
S	4051	428300	Interest Receivable From Treasury	В	D/C	D			D				X		E		K/N	EC/EG/EM/EP/ER/TR	N	+	- 1
S			Receivable From the Liquidating Fund	E	D	D			D				X		E		K/N	EC/EG/EM/EP/ER/TR	N	<u> </u>	+ 1
S			Receivable From the Liquidating Fund	В	D	D			D				X		E		K/N	EC/EG/EM/EP/ER/TR	N	+	- 1
	.001	.20000	we Endangeme , and							1	1					1		20,20,21,21,210	1 * '	1	. 1 * 1

Assoc. Report	Line No.		USSGL Account Title	Begin/ End		Reimb A	Apport A	Auth Avail Type Time		Borrow Fed/ Source Nonfed	Year of BA	PY Adj	Reduction Type		Status	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
S	4051	428600	Receivable From the Financing Fund	Е	D	D			D			X		Е		K/N	EC/EG/EM/EP/ER/TR	N	-	+	1
S	4051	428600	Receivable From the Financing Fund	В	D	D			D			X		E		K/N	EC/EG/EM/EP/ER/TR	N	+	-	1
S	4051	428700	Other Federal Receivables	Е	D	D			D			X		Е		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
S	4051	428700	Other Federal Receivables	В	D	D			D			X		E		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
P			ng collections credited to expired accounts																		
P	4052	421200	Liquidation of Deficiency - Offsetting Collections	E	D	D			D	E/F/N		X			E	K/N	EC/EG/EM/EP/ER/TR	N	+	-	
P	4052	422200	Unfilled Customer Orders With Advance	E	D/C	R			D	E/F/N		X			Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 7
P	4052	422200	Unfilled Customer Orders With Advance	В	D/C	R			D	E/F/N		X			E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 7
P	4052	425200	Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources	Е	D	R			D	E/F		X			Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
P	4052	425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E	D	R			D	E/F/N		X			Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
P	4052	425400	Reimbursements Earned - Collected From Non-Federal Sources	E	D	R			D	N		X			Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
P	4052	425500	Expenditure Transfers from Trust Funds - Collected	E	D	D			D			X			Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
P	4052	426000	Actual Collections of Governmental-Type Fees	Е	D	D			D			X			Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	12
P	4052	426100	Actual Collections of Business-Type Fees	E	D	D			D			X			Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	12
P	4052	426100	Actual Collections of Business-Type Fees	Е	D	R			D			X			Е	K/N	EG	N	+	-	11
P	4052	426200	Actual Collections of Loan Principal	Е	D	D			D			X			E	K/N	EC/EG/EM/EP/ER/TR	N	+	-	
P		426300	Actual Collections of Loan Interest	E	D	D			D			X			Е	K/N	EC/EG/EM/EP/ER/TR	N	+	-	
P	4052	426400	Actual Collections of Rent	E	D	D			D			X			Е	K/N	EC/EG/EM/EP/ER/TR	N	+	-	
P	4052	426500	Actual Collections From Sale of Foreclosed Property	E	D	D			D			X			Е	K/N	EC/EG/EM/EP/ER/TR	N	+	-	
P	4052	426600	Other Actual Business-Type Collections From Non-Federal Sources	E	D/C	D			D			X			Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	7, 12
P	4052	426700	Other Actual Governmental-Type Collections From Non-Federal Sources	Е	D	D			D			X			Е	K/N	EC/EG/EM/EP/ER/TR	N	+	-	
P	4052	427100	Actual Program Fund Subsidy Collected	Е	D	D			D			X			Е	K/N	EC/EG/EM/EP/ER/TR	N	+	-	
P	4052	427500	Actual Collections From Liquidating Fund	Е	D	D			D			X			Е	K/N	EC/EG/EM/EP/ER/TR	N	+	-	
P	4052	427600	Actual Collections From Financing Fund	Е	D	D			D			X			Е	K/N	EC/EG/EM/EP/ER/TR	N	+	-	
P	4052	427700	Other Actual Collections - Federal/Non-Federal Exception Sources	E	D	D			D			X			Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	12
P	4052	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	Е	D	D/R			D	F/N		X			Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
P	4052	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	Е	D	D/R			D	E/F/N		X			Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	4053	Recover	ies of prior year paid obligations, unexpired accounts																		
S/P	4053	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	Е	D	D/R			D	F/N		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	4053	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	Е	D	D/R			D	E/F/N		X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	4054	Recover	ies of prior year paid obligations, expired accounts																		

SUPPLEMENT

A	T :	necci		D	/ D-1:4/	D-ik	A	4 441	A 21 D	BEA Borrow	. F.4/	V	PY		TAS		Т		Financing			Addl.
Assoc. Report	Line No.		USSGL Account Title			Reimb Flag	Appor Cat	Type	Time C	Cat Source	Nonfed	Year of BA	Adj	Reduction Type	SF 133		Trans. Code	Fund Type	Account Code	Debit	Credit	
S	4054	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	Е	D	D/R				D	F/N		X		Е		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	4054	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	Е	D	D/R				D	E/F/N		X		Е		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	1055	Adiustr	nent for change in allocation (offsetting collection portion/collected)																			
S/P			Offsetting Collections - Expenditure Transfer from Trust Funds - Collected Adjustments for Trust Fund Share - Prior Year	Е	D	D		S		D			X		U	U	N	EG	N	+	-	
-	40.56																					
S			ated offsetting collections (+ or -) Anticipated Transfers to the General Fund of the U.S. Government -	Г		D/D		0		D							37/31	EC/EC/EM/ED/ED/EC/ET/ED	N.			_
5			Current-Year Authority	Е	С	D/R		S		D					U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	2
S				Е	D/C	D				D					U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-		2, 7
S	4056	407000	Anticipated Collections From Federal Sources	Е	D/C	D				D					U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	2, 7
S		416000	Anticipated Transfers - Current-Year Authority	Е	D/C	D/R		S		D					U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	2
S		421000	Anticipated Reimbursements	Е	D/C	R				D					U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	2
S	4056	421500	Anticipated Expenditure Transfers from Trust Funds	Е	D/C	D				D					U		X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	2, 7
C/D	40.60	4 1 114																				
S/P S	4060		nal offsets against budget authority only (total)	<u>, </u>																		
		I IIIS IIII	e is calculated. Equals sum of lines 4050, 4051, 4053, 4054, 4055 and 4056).																		
P		This lin	e is calculated. Equals sum of lines 4050, 4052 and 4053.																			
S/P	4070	Rudget	authority, net (discretionary)																			_
S	1070	This lin	e is calculated. Equals the total new budget authority (gross) on line 4000) plus tl	he amou	nts on li	nes															
		4030 th	rough 4034 and on lines 4050, 4051, 4053, 4054, 4055 and 4056.	1	1	1 1																
D.		T1 . 1.	: 1.14.1E 1.4.44.1 1.14.41.24.() P. 4000	.		4 1:																
P			e is calculated. Equals the total new budget authority (gross) on line 4000 rough 4034 and on lines 4050 and 4053.) pius ti	ne amou	ints on iii	nes															
S/P	4080	Outlays	s, net (discretionary)																			
S/P		This lin	e is calculated. Equals lines 4010 through 4011 plus the amounts on lines	4030 th	hrough 4	1034.																
S/P		Mandat	tory:																			
S/P		Gross b	udget authority and outlays:		_																	
S/P	4090		authority, gross																			
S			e is calculated. Equals the sum of mandatory budget authority [Lines 126 400 through 1431, 1600 through 1631, and 1800 through 1842].	00 throu	ugh 1252	2, 1270 tl	hrough	1														

Assoc. Line Report No.	USSGL Account Title	-		Reimb Flag		Avail BEA Borrow Fed/ Time Cat Source Nonfe	Year of BA	PY Adj	TAS TAS Status Status Trans. Reduction Type SF 133 Sch P Code	Fund Type	Financing Account Code		Credit	Addl. Info.
P	This line is calculated. Equals the sum of mandatory budget authority [Lines 120 1275, 1400 through 1424, 1600 through 1622, and 1800 through 1827].	00 throu	ıgh 124	0, 1270 t	hrough									
C/D	0.4	1												_
S/P	Outlays, gross		I											
S/P 4100	Outlays from new mandatory authority													
	480200 Undelivered Orders - Obligations, Prepaid/Advanced	Е	D/C	D/R	A/B/E	M	NEW	X	U U X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	_	+	1, 10
	480200 Undelivered Orders - Obligations, Prepaid/Advanced	В	D/C	D/R		M	NEW	X	U U X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 10
	490200 Delivered Orders - Obligations, Paid	E	D/C		A/B/E	M	NEW	X	U U X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8
	490800 Authority Outlayed Not Yet Disbursed	E	D/C	D/R	A/E	M	NEW	X	U U N	EG/ER	N	_	+	1, 8
	490800 Authority Outlayed Not Yet Disbursed	В	D/C	D/R	A/E	M	NEW	X	U U N	EG/ER	N	+	-	1, 8
														-, -
S/P 4101	Outlays from mandatory balances	1												
	480200 Undelivered Orders - Obligations, Prepaid/Advanced	Е	D/C	D/R	A/B/E	M	BAL	X	U/E U/E X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 10
	480200 Undelivered Orders - Obligations, Prepaid/Advanced	В	D/C	D/R	A/B/E	M	BAL	X	U/E U/E X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 10
	488200 Upward Adjustments of Prior-Year Undelivered Orders - Obligations,	Е	С	D/R	A/B/E	M	BAL	X	U/E U/E X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
	Prepaid/Advanced												ļ	
S/P 4101	490200 Delivered Orders - Obligations, Paid	Е	D/C	D/R	A/B/E	M	BAL	X	U/E U/E X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8
S/P 4101	498200 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	Е	С	D/R	A/B/E	M		X	U/E U/E X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P 4110	Outlays, gross (total)	-11												
S/P 4110	480200 Undelivered Orders - Obligations, Prepaid/Advanced	Е	D/C	D/R	A/B/E	M	BAL/NEW	X	U/E U/E X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 10
S/P 4110	480200 Undelivered Orders - Obligations, Prepaid/Advanced	В	D/C	D/R	A/B/E	M	BAL/NEW	X	U/E U/E X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 10
S/P 4110	480200 Undelivered Orders - Obligations, Prepaid/Advanced	Е	D/C	D	A/B/E	M		X	U U N	EP/ER	D/G	-	+	1, 10
S/P 4110	480200 Undelivered Orders - Obligations, Prepaid/Advanced	В	D/C	D	A/B/E	M		X	U U N	EP/ER	D/G	+	-	1, 10
S/P 4110	488200 Upward Adjustments of Prior-Year Undelivered Orders - Obligations,	Е	С	D/R	A/B/E	M	BAL	X	U/E U/E X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
	Prepaid/Advanced												ļ	
S/P 4110	488200 Upward Adjustments of Prior-Year Undelivered Orders - Obligations,	Е	С	D	A/B/E	M		X	U U N	EP/ER	D/G	-	+	
	Prepaid/Advanced												ļ	
S/P 4110	490200 Delivered Orders - Obligations, Paid	Е	D/C	D/R	A/B/E	M	BAL/NEW	X	U/E U/E X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8
S/P 4110	490200 Delivered Orders - Obligations, Paid	Е	D/C	D	A/B/E	M		X	U U N	EP/ER	D/G	-	+	8
S/P 4110	490800 Authority Outlayed Not Yet Disbursed	E	D/C	D/R	A/E	M	NEW	X	U U N	EG/ER	N	-	+	1, 8
S/P 4110	490800 Authority Outlayed Not Yet Disbursed	В	D/C	D/R	A/E	M	NEW	X	U U N	EG/ER	N	+	-	1, 8
S/P 4110	498200 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	Е	С	D/R	A/B/E	M		X	U/E U/E X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P 4110	498200 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	Е	С	D	A/B/E	M		X	U U N	EP/ER	D/G	-	+	
S/P	Offsets against gross budget authority and outlays:													
S/P	Offsetting collections (collected) from:]

Section V

SUPPLEMENT

Assoc. Report	Line No.		USSGL Account Title		Debit/	Reimb Appor Flag Cat			Year of BA	PY Adj	TAS Status SF 133			Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
S/P	4120	Federal	sources (-)															
S/P	4120	421200	Liquidation of Deficiency - Offsetting Collections	E	D	D	M	F		X	U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P	4120	422200	Unfilled Customer Orders With Advance	Е	D/C	R	M	F		X	U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 7
S/P	4120	422200	Unfilled Customer Orders With Advance	В	D/C	R	M	F		X	U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 7
S/P	4120	425200	Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources	Е	D	R	M	F		X	U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	4120	425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E	D	R	M	F		X	U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	4120	425500	Expenditure Transfers from Trust Funds - Collected	E	D	D	M			X	U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	4120	427100	Actual Program Fund Subsidy Collected	E	D	D	M			X	U	U	N	EP/ER	D/G	-	+	
S/P	4120	427100	Actual Program Fund Subsidy Collected	E	D	D	M			X	U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P	4120	427500	Actual Collections From Liquidating Fund	Е	D	D	M			X	U	U	N	EP/ER	D/G	-	+	
S/P	4120	427500	Actual Collections From Liquidating Fund	Е	D	D	M			X	U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P	4120	427600	Actual Collections From Financing Fund	Е	D	D	M			X	U	U	N	EP/ER	D/G	-	+	
S/P	4120		Actual Collections From Financing Fund	Е	D	D	M			X	U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P	4120	427700	Other Actual Collections - Federal/Non-Federal Exception Sources	E	D	D	M			X	U	U	N	EP/ER	D/G	-	+	
S/P	4120		Other Actual Collections - Federal/Non-Federal Exception Sources	Е	D	D	M			X	U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	12
S/P	4120	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	Е	D	D	M	F		X	U	U	N	EP/ER	D/G	-	+	
S/P	4120		Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	Е	D	D/R	М	F		X	U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	4120	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	Е	D	D	М	F		X	U	U	N	EP/ER	D/G	-	+	
S/P	4120		Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	Е	D	D/R	М	F		X	U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
C/D	4101	T	E 1 1 20 ()															
S/P S/P			on Federal securities (-) Interest Collected From Treasury	Е	D/C	D	M			X	U	U	V/NI	EG/EP/ER/TR	N		+	
					D/C	D	M			X	U		X/N		N N	-		
S/P	4121	429000	Amortization of Investments in U.S. Treasury Zero Coupon Bonds	Е	D/C	В	IVI			Λ	U	U	X/N	EP/ER/TR	IN	-	+	
S/P	4122	Interest	on uninvested funds (-)															
S/P			Interest Collected From Treasury	Е	D/C	D	M			X	U	U	N	EP/ER	D/G	-	+	
S/P		<u> </u>	leral sources (-)															
S/P			Liquidation of Deficiency - Offsetting Collections	Е	D	D	M	N		X	U/E		X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P			Unfilled Customer Orders With Advance	E	D/C	R	M	E/N		X	U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 7
S/P			Unfilled Customer Orders With Advance	В	D/C	R	M	E/N		X	U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 7
S/P	4123	425200	Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources	Е	D	R	M	Е		X	U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	4123	425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E	D	R	M	E/N		X	U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	4123	425400	Reimbursements Earned - Collected From Non-Federal Sources	E	D	R	M	N		X	U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	. 1

SUPPLEMENT Section V

Assoc. Report					Reimb Flag	Apport Cat	Auth Type	Avail BEA Time Cat		PY Adj	s		TAS status Trans Sch P Code	Fund Type	Financing Account Code I	Debit C	Addiredit Info
S/P	4123	3 426100 Actual Collections of Business-Type Fees	E	D	D			M		X		U	U N	EP/ER	D/G	-	+
S/P	4123	3 426100 Actual Collections of Business-Type Fees	E	D	D			M		X		U/E	U/E X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+ 12
S/P			Е	D	D			M		X		U	U N	EP/ER	D/G	-	+
S/P	4123	3 426200 Actual Collections of Loan Principal	Е	D	D			M		X		U/E	U/E X/K/N	EC/EG/EM/EP/ER/TR	N	-	+
S/P	4123	3 426200 Actual Collections of Loan Principal	Е	D	R			M		X		U	U N	EP	G	-	+
S/P	4123	3 426300 Actual Collections of Loan Interest	E	D/C	D			M		X		U	U N	EP/ER	D/G	-	+
S/P	4123	3 426300 Actual Collections of Loan Interest	Е	D	D			M		X		U/E	U/E X/K/N	EC/EG/EM/EP/ER/TR	N	-	+
S/P	4123	3 426300 Actual Collections of Loan Interest	Е	D/C	R			M		X		U	U N	EP	G	-	+
S/P	4123	3 426400 Actual Collections of Rent	E	D	D			M		X		U	U N	EP/ER	D/G	-	+
S/P	4123	3 426400 Actual Collections of Rent	E	D	D			M		X		U/E	U/E X/K/N	EC/EG/EM/EP/ER/TR	N	-	+
S/P	4123	3 426500 Actual Collections From Sale of Foreclosed Property	E	D	D			M		X		U	U N	EP/ER	D/G	-	+
S/P	4123	1 2	Е	D	D			M		X		U/E	U/E X/K/N	EC/EG/EM/EP/ER/TR	N	-	+
S/P	4123	3 426500 Actual Collections From Sale of Foreclosed Property	E	D	R			M		X		U	U N	EP	G	-	+
S/P	4123	3 426600 Other Actual Business-Type Collections From Non-Federal Sources	E	D/C	D			M		X		U	U N	EP/ER	D/G	-	+ 7
S/P	4123	51	E	D/C	D			M		X		U/E	U/E X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+ 7, 12
S/P	4123	3 426800 Interest Collected From Foreign Securities and Special Drawing Rights (SDR)	Е	D/C	D			M		X		U	UN	EP	N	-	+
S/P	4123	3 487200 Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	Е	D	D			M	N	X		U	U N	EP/ER	D/G	-	+
S/P	4123	3 487200 Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	Е	D	D/R			М	N	X		U/E	U/E X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+
S/P	4123	3 497200 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	Е	D	D			М	E/N	X		U	U N	EP/ER	D/G	-	+
S/P	4123	3 497200 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	Е	D	D/R			M	E/N	X		U/E	U/E X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+
S/P		4 Offsetting governmental collections (-)															
S/P		: 121200 Enquirement of Beneficiery Streeting Schooling	E	D	D			M	Е	X			U/E X/K/N		N	-	+
S/P		51	E	D	D			M		X		U/E	U/E X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+ 12
S/P	4124	4 426700 Other Actual Governmental-Type Collections From Non-Federal Sources	Е	D	D			M		X		U/E	U/E X/K/N	EC/EG/EM/EP/ER/TR	N	-	+
S/P	4130	Offsets against gross budget authority and outlays (total) (-)															
S/P		This line is calculated. Equals the sum of lines 4120 through 4124.															
S/P		Additional offsets against gross budget authority only:															\pm
S/P	4140	O Change in uncollected pymts, Fed sources, unexpired accounts (+ or -)															+
S/P	4140	0 422100 Unfilled Customer Orders Without Advance	E	D/C	R			M	E/F	X		U	U X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+ 1,7
S/P	4140	0 422100 Unfilled Customer Orders Without Advance	В	D/C	R			M	E/F	X		U	U X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	- 1,7
S/P	4140	0 422100 Unfilled Customer Orders Without Advance	E	D/C	R			M	F	X		U	U N	EP	G	-	+ 1,7

Section V

SUPPLEMENT

													TAS		Financing	g		
		0	Debit/ I			uth Avail B				PY	D 1 4 T		atus Trans		Account	D 1.4	C I'	Addl.
Report	t No. Acct. USSGL Account Title	Ena	Credit	Flag	Cat T	ype Time C	at Source	Noniea	BA	Adj	Reduction Type	SF 133 S	ch P Code	Fund Type	Code	Debit	Credit	
S/P	4140 422100 Unfilled Customer Orders Without Advance	В	D/C	R			M	F		X			U N	EP	G	+	-	1, 7
S/P	4140 422100 Unfilled Customer Orders Without Advance	В	D/C	D			M	F		X		U	U N	EP/ER	D/G	+	-	6
S/P	4140 422300 Uncollected Subsidy from Program Account	E	D/C	D			M	F		X		U	U N	EP/ER	D/G	-	+	1, 7
S/P	4140 422300 Uncollected Subsidy from Program Account	В	D	D			M	F		X		U	U N	EP/ER	D/G	+	-	1
S/P	4140 422500 Expenditure Transfers From Trust Funds - Receivable	E	D/C	D			M			X		U	U X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 7
S/P	4140 422500 Expenditure Transfers From Trust Funds - Receivable	В	D/C	D			M			X		U	U X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 7
S/P	4140 425100 Reimbursements Earned - Receivable	E	D/C	R			M	E/F		X		U	U X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 7
S/P	4140 425100 Reimbursements Earned - Receivable	В	D/C	R			M	E/F		X		U	U X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 7
S/P	4140 425100 Reimbursements Earned - Receivable	Е	D/C	R			M	F		X		U	U N	EP	G	-	+	1, 7
S/P	4140 425100 Reimbursements Earned - Receivable	В	D/C	R			M	F		X		U	U N	EP	G	+	-	1, 7
S/P	4140 428300 Interest Receivable From Treasury	Е	D/C	D			M			X		U	U N	EP/ER	D/G	-	+	1
S/P	4140 428300 Interest Receivable From Treasury	В	D/C	D			M			X		U	U N	EP/ER	D/G	+	-	1
S/P	4140 428300 Interest Receivable From Treasury	Е	D/C	D			M			X		U	U X/N	EC/EG/EM/EP/ER/TR	N	-	+	1
S/P	4140 428300 Interest Receivable From Treasury	В	D/C	D			M			X		U	U X/N	EC/EG/EM/EP/ER/TR	N	+	-	1
S/P	4140 428500 Receivable From the Liquidating Fund	Е	D	D			M			X		U	U N	EP/ER	D/G	-	+	1
S/P	4140 428500 Receivable From the Liquidating Fund	В	D	D			М			X		U	U N	EP/ER	D/G	+	-	1
S/P	4140 428500 Receivable From the Liquidating Fund	Е	D	D			М			X		U	U X/N	EC/EG/EM/EP/ER/TR	N	-	+	1
S/P	4140 428500 Receivable From the Liquidating Fund	В	D	D			М			X		U	U X/N	EC/EG/EM/EP/ER/TR	N	+	-	1
S/P	4140 428600 Receivable From the Financing Fund	Е	D	D			М			X		U	U N	EP/ER	D/G	-	+	1
S/P	4140 428600 Receivable From the Financing Fund	В	D	D			М			X		U	U N	EP/ER	D/G	+	-	1
S/P	4140 428600 Receivable From the Financing Fund	Е	D	D			М			X		U	U X/N	EC/EG/EM/EP/ER/TR	N	-	+	1
S/P	4140 428600 Receivable From the Financing Fund	В	D	D			М			X		U	U X/N	EC/EG/EM/EP/ER/TR	N	+	-	1
S/P	4140 428700 Other Federal Receivables	E	D	D			M			X			U N	EP/ER	D/G	_	+	1
S/P	4140 428700 Other Federal Receivables	В	D	D			M			X			U N	EP/ER	D/G	+	_	1
S/P	4140 428700 Other Federal Receivables	E	D	D			M			X			U X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	_	+	1
S/P	4140 428700 Other Federal Receivables	В	D	D			M			X			U X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	_	1
5/1	1110 120/00 0001100010110001	В	В				,,			21			7011	BC/EC/EMPEL/BRES/ET/TR	- 11			
S	4141 Change in uncollected pymts, Fed sources, expired accounts (+ or -)																	
S	4141 422100 Unfilled Customer Orders Without Advance	Е	D/C	R			М	E/F		X		Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	_	+	1, 7
S	4141 422100 Unfilled Customer Orders Without Advance	В	D/C	R			M	E/F		X		E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 7
S	4141 422500 Expenditure Transfers From Trust Funds - Receivable	E	D/C	D			M	13/1		X		E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	_	+	1, 7
S	4141 422500 Expenditure Transfers From Trust Funds - Receivable	В	D/C	D			M			X		E	K/N	EC/EG/EM/EP/ER/ES/ET/TR EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 7
S	4141 425100 Reimbursements Earned - Receivable	E	D/C	R			M	E/F		X		E	K/N	EC/EG/EM/EP/ER/ES/ET/TR EC/EG/EM/EP/ER/ES/ET/TR	N	<u> </u>	+	1, 7
S	4141 425100 Reimbursements Earned - Receivable	B	D/C	R			M	E/F		X		E	K/N	EC/EG/EM/EP/ER/ES/ET/TR EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 7
S	4141 428300 Interest Receivable From Treasury	E	D/C	D			M	L/I		X		E	K/N	EC/EG/EM/EP/ER/ES/E1/TR EC/EG/EM/EP/ER/TR	N	<u> </u>	+	1, /
S	4141 428300 Interest Receivable From Treasury	B	D/C	D			M			X		E	K/N	EC/EG/EM/EP/ER/TR EC/EG/EM/EP/ER/TR	N	+	-	1
S	4141 428500 Interest Receivable From the Liquidating Fund	E	D/C D	D			M			X		E	K/N	EC/EG/EM/EP/ER/TR EC/EG/EM/EP/ER/TR	N	'	+	1
S	4141 428500 Receivable From the Liquidating Fund	В	D	D			M			X		E	K/N K/N	EC/EG/EM/EP/ER/TR EC/EG/EM/EP/ER/TR	N	+	-	1
S	4141 428000 Receivable From the Enquidating Fund	E	D	D			M			X		E	K/N K/N	EC/EG/EM/EP/ER/TR EC/EG/EM/EP/ER/TR	N		+	1
_	4141 428600 Receivable From the Financing Fund 4141 428600 Receivable From the Financing Fund	B	D D	D D			M			X		E		EC/EG/EM/EP/ER/TR EC/EG/EM/EP/ER/TR	N N	+		1
S	4141 420000 Receivable from the Financing Fund	В	ע	υ			VI			A		E	K/N	EC/EG/EM/EP/EK/TK	IN	+	-	1

SUPPLEMENT Section V

		USSGL Crosswalk - SF 133	3 and	Sched	ule P	- Repo	rt on B	udget Exec	ution and Bu	dgetary Reso	urces and Budget Program	and Fina	ancing Schedule				
Assoc. Report		USSGL Account Title		Debit/ Credit		Apport Cat	Auth Type	Avail BEA B Time Cat S	orrow Fed/ ource Nonfed	Year of PY Adj	Reduction Type TAS Status Status Status Status SF 133 Sch l	Trans.	Fund Type	Financing Account Code	Debit (Addl. Info.
S	4141	428700 Other Federal Receivables	Е	D	D			M		X	E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
S	4141	428700 Other Federal Receivables	В	D	D			M		X	E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
P		Offsetting collections credited to expired accounts															
P	4142	421200 Liquidation of Deficiency - Offsetting Collections	E	D	D			M	E/F/N	X	E	K/N	EC/EG/EM/EP/ER/TR	N	+	-	
P	4142	422200 Unfilled Customer Orders With Advance	E	D/C	R			M	E/F/N	X	E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 7
P	4142	422200 Unfilled Customer Orders With Advance	В	D/C	R			M	E/F/N	X	E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 7
P	4142	425200 Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources	Е	D	R			M	E/F	X	E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
P	4142	425300 Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	Е	D	R			M	E/F/N	X	E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
P	4142	425400 Reimbursements Earned - Collected From Non-Federal Sources	Е	D	R			M	N	X	E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
P	4142	425500 Expenditure Transfers from Trust Funds - Collected	Е	D	D			M		X	E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
P	4142	426000 Actual Collections of Governmental-Type Fees	Е	D	D			M		X	E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	12
P	4142	426100 Actual Collections of Business-Type Fees	Е	D	D			M		X	E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	12
P	4142	426200 Actual Collections of Loan Principal	Е	D	D			M		X	E	K/N	EC/EG/EM/EP/ER/TR	N	+	-	
P	4142	426300 Actual Collections of Loan Interest	Е	D	D			M		X	E	K/N	EC/EG/EM/EP/ER/TR	N	+	-	
P	4142	426400 Actual Collections of Rent	Е	D	D			M		X	E	K/N	EC/EG/EM/EP/ER/TR	N	+	-	
P	4142	426500 Actual Collections From Sale of Foreclosed Property	Е	D	D			M		X	E	K/N	EC/EG/EM/EP/ER/TR	N	+	-	
P	4142	426600 Other Actual Business-Type Collections From Non-Federal Sources	Е	D/C	D			M		X	E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	7, 12
P	4142	426700 Other Actual Governmental-Type Collections From Non-Federal Sources	Е	D	D			M		X	E	K/N	EC/EG/EM/EP/ER/TR	N	+	-	
P	4142	427100 Actual Program Fund Subsidy Collected	Е	D	D			M		X	E	K/N	EC/EG/EM/EP/ER/TR	N	+	-	
P	4142	427500 Actual Collections From Liquidating Fund	Е	D	D			M		X	E	K/N	EC/EG/EM/EP/ER/TR	N	+	-	
P	4142	427600 Actual Collections From Financing Fund	Е	D	D			M		X	E	K/N	EC/EG/EM/EP/ER/TR	N	+	-	
P	4142	427700 Other Actual Collections - Federal/Non-Federal Exception Sources	E	D	D			M		X	E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	12
P	4142	487200 Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	Е	D	D/R			M	F/N	X	Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
P	4142	497200 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	Е	D	D/R			M	E/F/N	X	E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	4143	Recoveries of prior year paid obligations, unexpired accounts															
S/P		487200 Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	Е	D	D			М	F/N	X	UU	N	EP/ER	D/G	+	-	
S/P	4143	487200 Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	Е	D	D/R			M	F/N	X	UU	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	4143	497200 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	Е	D	D			M	E/F/N	X	UU	N	EP/ER	D/G	+	-	
S/P	4143	497200 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	Е	D	D/R			М	E/F/N	X	U U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	4144	Recoveries of prior year paid obligations, expired accounts															

Assoc. Report		USSGL Acct.	USSGL Account Title		Debit/ Credit	Reimb Flag	Appor Cat	Auth Type	Avail BI Time C	EA Borro	w Fed/ ce Nonfed	Year of BA	PY Adj	Reduction Type		Trans.	Fund Type	Financing Account Code		Credit	Addl.
S	4144	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	Е	D	D/R			N	Л	F/N		X		Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	4144	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	Е	D	D/R			N	Л	E/F/N		X		Е	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S	4146	Anticina	ated offsetting collections (+ or -)																		
			Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority	Е	С	D		S	N	Л					U	N	EP/ER	D/G	-	+	2
S	4146	404700	Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority	Е	С	D/R		S	N	Л					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	2
S	4146	406000	Anticipated Collections From Non-Federal Sources	E	D/C	D			N	Л					U	N	EP/ER	D/G	-	+	2, 7
S	4146	406000	Anticipated Collections From Non-Federal Sources	Е	D/C	D			N						U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	2, 7
S	4146		Anticipated Collections From Federal Sources	Е	D/C	D			N						U	N	EP/ER	D/G	-	+	2, 7
S	4146	407000	Anticipated Collections From Federal Sources	Е	D/C	D			N	Л					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	2, 7
S	4146	416000	Anticipated Transfers - Current-Year Authority	E	D/C	D		S	N						U	N	EP/ER	D/G	-	+	2
S	4146	416000	Anticipated Transfers - Current-Year Authority	E	D/C	D/R		S	N						U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	2
	4146	421000	Anticipated Reimbursements	E	D/C	R			N						U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	2
S	4146	421500	Anticipated Expenditure Transfers from Trust Funds	Е	D/C	D			N	Л					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	2, 7
S/P	4150	Addition	nal offsets against budget authority only (total)																		
S		This line	e is calculated. Equals sum of lines 4140, 4141, 4143, 4144 and 4146.																	 	
P		This line	e is calculated. Equals sum of lines 4140, 4142 and 4143.																		
	4160	Budget a	authority, net (mandatory)																		
S			e is calculated. Equals the total new budget authority (gross) on line 4090 ough 4124 and on lines 4140, 4141, 4143, 4144 and 4146.) plus th	ie amou	ınts on liı	nes														
																				-	<u> </u>
P			e is calculated. Equals the total new budget authority (gross) on line 4090 ough 4124 and on lines 4140 and 4143.) plus th	ie amou	ints on lii	nes													<u> </u>	
0.5	4455	0																		—	<u> </u>
	4170	•	, net (mandatory)																		ļ
S/P		This line	e is calculated. Equals line 4110 plus the amounts on lines 4120 through 4	1124.																—	<u> </u>
C/D		D., d., (
S/P		Budget a	authority and outlays, net (total)			1							-								-
S/P	4180	Rudget	authority, net (total)	_																	
S/P	7100		e is calculated. Equals sum of lines 4070 and 4160.																		
5/1		1113 11110	t is calculated. Equals sum of files 40/0 and 4100.																		
S/P	4190	Outlavs	, net (total)																		
S/P	, 0		e is calculated. Equals sum of lines 4080 and 4170.																		\vdash

SUPPLEMENT

Assoc.	Line No.		USSGL Account Title			Reimb Appor Flag Cat	t Auth Type	Avail I	BEA Borrow Cat Source	Fed/ Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133			Fund Type	Financing Account Code	,	Credit	Addl. Info.
P		MEMO	RANDUM (NON-ADD) ENTRIES:																		
P		Investm	ents in Federal securities																		
P			vestments, SOY: Federal securities: Par value																		
P	5000	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	В	D/C					F/N					U	X/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	N	+	-	
P	5000	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities	В	D/C					F					U	X/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	N	+	-	
P	5000		Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service	В	D/C					F					U	X/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	N	+	-	
P	5001	Total in	vestments, EOY: Federal securities: Par value																	\rightarrow	
P			Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	Е	D/C					F/N					U	X/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	N	+	-	
P	5001	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities	Е	D/C					F					U	X/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	N	+	-	
P	5001	163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service	Е	D/C					F					U	X/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	N	+	-	
P		Investm	ents in non-Federal securities:																		
P			vestments, SOY: non-Federal securities: Market value		Т	1															
P			Market Adjustment - Investments	В	D/C					E/N					U	X/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	N	+	-	
P			Investments in Securities Other Than the Bureau of the Fiscal Service Securities	В	D/C					E/N					U	X/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	N	+	-	
P	5010	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities	В	D/C					N					U	X/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	N	+	-	
P	5010	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities	В	D/C					N					U	X/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	N	+	-	
P	5011	Total in	vestments, EOY: non-Federal securities: Market value																		
P	5011	161800	Market Adjustment - Investments	Е	D/C					E/N					U	X/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	N	+	-	
P	5011	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities	Е	D/C					E/N					U	X/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	N	+	-	
P	5011	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities	Е	D/C					N					U	X/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	N	+	-	
P	5011	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities	Е	D/C					N					U	X/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	N	+	-	

SUPPLEMENT

Assoc.		USSGL		Begin/	Debit/	Reimb Apport	Auth	Avail	BEA Borrow	Fed/	Year of	PY		TAS Status				inancing Account		Addl.
Report	No.	Acct.	USSGL Account Title	End C	Credit	Flag Cat	Type	Time	Cat Source	Nonfed	BA	Adj	Reduction Type	SF 133	Sch P	Code Fund	1 Туре	Code	Debit Cre	dit Info.
P		Contrac	t authority:																	
P	5050	_	ated balance, SOY: Contract authority																	
P		This line	e is not required to be supported by the USSGL.																	
P	5051	Unoblig	ated balance, EOY: Contract authority																	
P	3031	_	e is not required to be supported by the USSGL.																	_
-		1 1115 11110	e is not required to be supported by the USSGE.																	
P	5052	Obligate	ed balance, SOY: Contract authority	L																
P			e is not required to be supported by the USSGL.																	
P	5053		ed balance, EOY: Contract authority																	
P		This line	e is not required to be supported by the USSGL.																	
P	5054		lance in excess of liquidating requirements, SOY: Contract authority																	
P		This line	e is not required to be supported by the USSGL.																	
P	5055	Fund be	llance in excess of liquidating requirements, EOY: Contract authority																	
P	3033		e is not required to be supported by the USSGL.																	
-		I III3 IIII	t is not required to be supported by the 0550E.																	
P	5061	Limitati	on on obligations (Transportation trust funds)																	
P		This line	e is not required to be supported by the USSGL.																	
P		Outstan	ding debt (special and non-revolving trust funds only):																	
P			ding debt, SOY (-)																	
P			Principal Payable to the Bureau of the Fiscal Service		D/C					F					U		S/ET	N		-
P	5080	259000	Other Debt	В	D/C					F/G					U	X/N ES	S/ET	N	+ .	-
P	5081	Outston	ding debt, EOY (-)																	
P			Principal Payable to the Bureau of the Fiscal Service	Е	D/C					F					U	X/N ES	S/ET	N	+ .	_
P			Other Debt		D/C					F/G					U		S/ET	N	+ .	
				_											_	25				
P		Borrowi		· · · · · ·													_			
P			Amounts Appropriated From Specific Invested TAFS - Transfers-In	Е	D/C	D	В		D/M	F		X	SEQ/XXX		U		S/ET	N	- +	+ 7
P	5082	414500	Borrowing Authority Converted to Cash	E	C	D			D/M F/P/T						U	X/N ES	S/ET	N	+ .	-
P		Unavail	able unobligated balances:																	
n	5000	T	and annual labels and a COV. Office (*)																	+
P	5090	Unexpir	ed unavailable balance, SOY: Offsetting collections																	

Assoc. Report	Line USSG No. Acct.	L USSGL Account Title		Debit/ Credit		Apport Cat		Avail BEA Time Cat		Year of BA	PY Adj	Reduction Type	TAS TAS Status SF 133 Sch P		Fund Type	Financing Account Code		Credit	Addl. Info.
P	5090 415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	Е	D/C	D/R			D/M			P		U	X/N	EG/EP/ER	N	-	+	
P	5090 438200	Temporary Reduction - New Budget Authority	E	D/C	D		S	D/M			P	ATB/OTR/SEQ	U	X/N	EG/TR	N	-	+	
P	5090 438200	Temporary Reduction - New Budget Authority	E	D/C	D		S	D/M			P	OTR/SEQ	U	X/N	EP/ER	N	-	+	
P	5090 438200	Temporary Reduction - New Budget Authority	Е	D/C	D		S	D/M			P	SEQ	U	X/N	ET	N	-	+	
P	5090 438200	Temporary Reduction - New Budget Authority	E	D/C	R		S	M			P	SEQ	U	N	EG/EP/TR	N	-	+	
P	5090 438300	0 Temporary Reduction - Prior-Year Balances	E	D/C	D		S	D/M			P	OTR/SEQ	U	X/N	EG/EP/ER/TR	N	-	+	
P	5090 438400		В	D/C	D		S	D/M			X	ATB/OTR/SEQ	U	X/N	EG/TR	N	-	+	8
P	5090 438400	Temporary Reduction/Cancellation Returned by Appropriation	Е	D/C	D		S	D/M			P	ATB/OTR/SEQ	U	X/N	EG/TR	N	-	+	8
P	5090 438400	Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	D		S	D/M			X	OTR/SEQ	U	X/N	EP/ER	N	-	+	8
P	5090 438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D		S	D/M			P	OTR/SEQ	U	X/N	EP/ER	N	-	+	8
P	5090 438400	Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	D		S	D/M			X	SEQ	U	X/N	ET	N	-	+	8
P	5090 438400	Temporary Reduction/Cancellation Returned by Appropriation	Е	D/C	D		S	D/M			P	SEQ	U	X/N	ET	N	-	+	8
P	5090 438400	Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	D		S	M			X	SEQ	U	X/N	ES	N	-	+	8
P	5090 438400	Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	R		S	D			X	OTR/SEQ	U	N	EG	N	-	+	8
P	5090 438400	Temporary Reduction/Cancellation Returned by Appropriation	Е	D/C	R		S	M			P	SEQ	U	N	EG/EP/TR	N	-	+	8
P	5090 438400	Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	R		S	M			X	SEQ	U	N	EG/EP/TR	N	-	+	8
P	5090 438400		В	D/C	R		S	D			X	SEQ	U	N	ET	N	-	+	8
P	5090 43940	Daily Inflation/Deflation Compensation Adjustment - Unavailable	В	С	D		S	D/M			X		U	N	EP	N	-	+	
P	5090 439402	2 Daily Inflation/Deflation Compensation Adjustment - Previously Unavailable	В	D	D		S	D/M			X		U	N	EP	N	-	+	
P	5090 439800	Offsetting Collections Temporarily Precluded From Obligation	В	С	D		S	D/M			X		U	X/N	EG/EP/ER	N	-	+	
P	5090 439800	Offsetting Collections Temporarily Precluded From Obligation	Е	D/C	D		S	D/M			B/P		U	X/N	EG/EP/ER	N	-	+	
P	5090 439800	Offsetting Collections Temporarily Precluded From Obligation	В	С	R		S	D			X		U	N	EG	N	-	+	
P	5091 Expiri	ing unavailable balance: Offsetting collections (-)																	
P	5091 415800	0 Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	Е	D/C	D/R			D/M			P		U	X	EG/EP/ER	N	+	-	
P	5091 415800	0 Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	Е	D	D/R			D/M			X		U	X	EG/EP/ER	N	+	-	
P	5091 438200	Temporary Reduction - New Budget Authority	Е	D/C	D		S	D/M			P	ATB/OTR/SEQ	U	X	EG/TR	N	+	-	
P	5091 438200	Temporary Reduction - New Budget Authority	E	D/C	D		S	D/M			P	OTR/SEQ	U	X	EP/ER	N	+	-	
P	5091 438200	Temporary Reduction - New Budget Authority	E	D/C	D		S	D/M			P	SEQ	U	X	ET	N	+	-	
P	5091 438200	Temporary Reduction - New Budget Authority	Е	С	D		S	D/M			X	ATB/OTR/SEQ	U	X	EG/TR	N	+	-	
P	5091 438200	Temporary Reduction - New Budget Authority	Е	С	D		S	D/M			X	OTR/SEQ	U	X	EP/ER	N	+	-	
P	5091 438200	0 Temporary Reduction - New Budget Authority	Е	С	D		S	D/M			X	SEQ	U	X	ET	N	+	-	
P	5091 438300	Temporary Reduction - Prior-Year Balances	Е	D/C	D		S	D/M			P	OTR/SEQ	U	X	EG/EP/ER/TR	N	+	-	
P	5091 438300	Temporary Reduction - Prior-Year Balances	Е	С	D		S	D/M			X	OTR/SEQ	U	X	EG/EP/ER/TR	N	+	-	
P	5091 438400	Temporary Reduction/Cancellation Returned by Appropriation	Е	D/C	D		S	D/M			P/X	ATB/OTR/SEQ	U	X	EG/TR	N	+	-	8
P	5091 438400	Temporary Reduction/Cancellation Returned by Appropriation	Е	D/C	D		S	D/M			P/X	OTR/SEQ	U	X	EP/ER	N	+	-	8

SUPPLEMENT Section V

														TAS	TAS			Financing		
Assoc.	Line	USSGL		Begin	Debit/	Reimb	Apport Auth	Avail BEA	Borrow	Fed/	Year of	PY				Trans.		Account		Addl.
Report	No.		USSGL Account Title		Credit			Time Cat			BA	Adj	Reduction Type	SF 133			Fund Type	Code	Debit	Credit Info.
P	5091	438400	Temporary Reduction/Cancellation Returned by Appropriation	Е	D/C	D	S	D/N	I			P/X	SEQ		U	X	ET	N	+	- 8
P	5091	438400	Temporary Reduction/Cancellation Returned by Appropriation	Е	D/C	R	S	M				X	SEQ		U	X	EG/EP/TR	N	+	- 8
P	5091	439800	Offsetting Collections Temporarily Precluded From Obligation	Е	D/C	D	S	D/N	I			B/P			U	X	EG/EP/ER	N	+	-
P	5091	439800	Offsetting Collections Temporarily Precluded From Obligation	Е	С	D	S	D/N	I			X			U	X	EG/EP/ER	N	+	-
P	5091	439800	Offsetting Collections Temporarily Precluded From Obligation	В	С	R	S	D				X			U	N	EG	N	+	-
P	5092	Unexpir	ed unavailable balance, EOY: Offsetting collections																	1
P	5092	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	Е	D/C	D/R		D/M				P			U	N	EG/EP/ER	N	1	+
P	5092	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	Е	D	D/R		D/M	I			X			U	N	EG/EP/ER	N	-	+
P	5092	438200	Temporary Reduction - New Budget Authority	Е	D/C	D	S	D/N	1			P	ATB/OTR/SEQ		U	N	EG/TR	N	-	+
P	5092	438200	Temporary Reduction - New Budget Authority	Е	D/C	D	S	D/N	[P	OTR/SEQ		U	N	EP/ER	N	-	+
P	5092	438200	Temporary Reduction - New Budget Authority	Е	D/C	D	S	D/N	[P	SEQ		U	N	ET	N	-	+
P	5092	438200	Temporary Reduction - New Budget Authority	Е	С	D	S	M				X	SEQ		U	N	ES	N	-	+
P	5092	438200	Temporary Reduction - New Budget Authority	Е	С	D	S	D/N	I			X	ATB/OTR/SEQ		U	N	EG/TR	N	-	+
P	5092	438200	Temporary Reduction - New Budget Authority	Е	С	D	S	D/N	[X	OTR/SEQ		U	N	EP/ER	N	-	+
P	5092	438200	Temporary Reduction - New Budget Authority	Е	С	D	S	D/N	[X	SEQ		U	N	ET	N	-	+
P	5092	438200	Temporary Reduction - New Budget Authority	Е	С	R	S	M				P/X	SEQ		U	N	EG/EP/TR	N	-	+
P	5092	438300	Temporary Reduction - Prior-Year Balances	Е	D/C	D	S	D/N	I			P	OTR/SEQ		U	N	EG/EP/ER/TR	N	-	+
P	5092	438300	Temporary Reduction - Prior-Year Balances	Е	С	D	S	D/N	I			X	OTR/SEQ		U	N	EG/EP/ER/TR	N	-	+
P	5092	438300	Temporary Reduction - Prior-Year Balances	Е	С	R	S	D				X	OTR		U	N	EG	N	-	+
P	5092	438400	Temporary Reduction/Cancellation Returned by Appropriation	Е	D/C	D	S	D/N	I			P/X	ATB/OTR/SEQ		U	N	EG/TR	N	-	+ 8
P	5092	438400	Temporary Reduction/Cancellation Returned by Appropriation	Е	D/C	D	S	D/N	I			P/X	OTR/SEQ		U	N	EP/ER	N	-	+ 8
P	5092	438400	Temporary Reduction/Cancellation Returned by Appropriation	Е	D/C	D	S	D/N	I			P/X	SEQ		U	N	ET	N	-	+ 8
P	5092	438400	Temporary Reduction/Cancellation Returned by Appropriation	Е	D/C	D	S	M				X	SEQ		U	N	ES	N	-	+ 8
P	5092	438400	Temporary Reduction/Cancellation Returned by Appropriation	Е	D/C	R	S	D				X	OTR/SEQ		U	N	EG	N	-	+ 8
P	5092	438400	Temporary Reduction/Cancellation Returned by Appropriation	Е	D/C	R	S	M				P/X	SEQ		U	N	EG/EP/TR	N	-	+ 8
P	5092	438400	Temporary Reduction/Cancellation Returned by Appropriation	Е	D/C	R	S	D				X	SEQ		U	N	ET	N	-	+ 8
P	5092	439401	Daily Inflation/Deflation Compensation Adjustment - Unavailable	Е	С	D	S	D/M	[X			U	N	EP	N	-	+
P	5092	439402	Daily Inflation/Deflation Compensation Adjustment - Previously Unavailable	Е	D	D	S	D/N	I			X			U	N	EP	N	-	+
P	5092	439800	Offsetting Collections Temporarily Precluded From Obligation	Е	D/C	D	S	D/M	I			B/P			U	N	EG/EP/ER	N	-	+
P	5092		Offsetting Collections Temporarily Precluded From Obligation	Е	С	D	S	D/M	[X			U	N	EG/EP/ER	N	-	+
P		Equals t 5091.	the amount on line 5090 minus the sum of the amounts on lines 1702, 172.	3, 1725,	1802, 1	823, 1824	4, and													
P	5093	Expired	unavailable balance, SOY: Offsetting collections																	

	Line No.		USSGL Account Title	Begin/ End		Reimb Appo		il BEA Borrow ne Cat Source		Year of BA	PY Adj	Reduction Type	TAS Status SF 133		Trans.	Fund Type	Financing Account Code	Dobit	Credit	Addl.
Report P		1	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E	D/C	D/R	1 Type IIII	D/M	Nonieu	DA	P	Reduction Type	SF 133	E	K/N	EG EG	N	-	+	11110.
P	5093	438200	Temporary Reduction - New Budget Authority	Е	D/C	D	S	D/M			P	ATB/OTR/SEQ		Е	K/N	EG/TR	N	-	+	
P	5093	438200	Temporary Reduction - New Budget Authority	Е	D/C	D	S	D/M			P	OTR/SEQ		Е	K/N	EP/ER	N	-	+	
P	5093	438200	Temporary Reduction - New Budget Authority	Е	D/C	D	S	D/M			P	SEQ		Е	K/N	ET	N	-	+	
P	5093	438300	Temporary Reduction - Prior-Year Balances	Е	D/C	D	S	D/M			P	OTR/SEQ		Е	K/N	EG/EP/ER/TR	N	-	+	
P	5093	438400	Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	D	S	D/M			X	ATB/OTR/SEQ		E	K/N	EG/TR	N	-	+	8
P	5093	438400	Temporary Reduction/Cancellation Returned by Appropriation	Е	D/C	D	S	D/M			P	ATB/OTR/SEQ		E	K/N	EG/TR	N	-	+	8
P	5093	438400	Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	D	S	D/M			X	OTR/SEQ		Е	K/N	EP/ER	N	-	+	8
P	5093	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D	S	D/M			P	OTR/SEQ		E	K/N	EP/ER	N	-	+	8
P	5093	438400	Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	D	S	D/M			X	SEQ		Е	K/N	ET	N	-	+	8
P	5093	438400	Temporary Reduction/Cancellation Returned by Appropriation	Е	D/C	D	S	D/M			P	SEQ		Е	K/N	ET	N	-	+	8
P	5093	438400	Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	R	S	M			X	SEQ		E	K/N	EG/EP/TR	N	-	+	8
P	5093	439800	Offsetting Collections Temporarily Precluded From Obligation	В	С	D	S	D/M			X			Е	K/N	EG	N	-	+	
P	5093	439800	Offsetting Collections Temporarily Precluded From Obligation	Е	D/C	D	S	D/M			B/P			Е	K/N	EG	N	-	+	
P	5093	439800	Offsetting Collections Temporarily Precluded From Obligation	E	С	R	S	D			X			U	N	EG	N	-	+	
P	5094	Cancelia	ng unavailable balance: Offsetting collections (-)																-	
P			Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	Е	D/C	D/R		D/M			P			Е	K	EG	N	+	-	
P	5094	438200	Temporary Reduction - New Budget Authority	Е	D/C	D	S	D/M			P	ATB/OTR/SEQ		Е	K	EG/TR	N	+	-	
P			Temporary Reduction - New Budget Authority	Е	D/C	D	S	D/M			P	OTR/SEQ		Е	K	EP/ER	N	+	-	
P	5094	438200	Temporary Reduction - New Budget Authority	Е	D/C	D	S	D/M			P	SEQ		Е	K	ET	N	+	-	
P		438300	Temporary Reduction - Prior-Year Balances	Е	D/C	D	S	D/M			P	OTR/SEQ		Е	K	EG/EP/ER/TR	N	+	-	<u> </u>
P		438400	Temporary Reduction/Cancellation Returned by Appropriation	Е	D/C	D	S	D/M			P/X	ATB/OTR/SEQ		Е	K	EG/TR	N	+	-	8
P	5094	438400	Temporary Reduction/Cancellation Returned by Appropriation	Е	D/C	D	S	D/M			P/X	OTR/SEQ		Е	K	EP/ER	N	+	-	8
P		438400	Temporary Reduction/Cancellation Returned by Appropriation	Е	D/C	D	S	D/M			P/X	SEQ		Е	K	ET	N	+	-	8
P		438400	Temporary Reduction/Cancellation Returned by Appropriation	Е	D/C	R	S	M			X	SEQ		Е	K	EG/EP/TR	N	+	-	8
P		439800	Offsetting Collections Temporarily Precluded From Obligation	Е	D/C	D	S	D/M			B/P	`		Е	K	EG	N	+	-	
P	5094	439800	Offsetting Collections Temporarily Precluded From Obligation	Е	С	D	S	D/M			X			E	K	EG	N	+	-	
D.	5005	Б . 1	THE FOY OF W. H. C.																	
P		•	unavailable balance, EOY: Offsetting collections	E	D/C	D/R		D/M			р			E	N	EC	N		+	
Р	5095	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	Е	D/C	D/R		D/M			P			Е	N	EG	N	-	+	
P		438200	Temporary Reduction - New Budget Authority	Е	D/C	D	S	D/M			P	ATB/OTR/SEQ		E	N	EG/TR	N	-	+	
P	5095	438200	Temporary Reduction - New Budget Authority	Е	D/C	D	S	D/M			P	OTR/SEQ		E	N	EP/ER	N	-	+	
P	5095	438200	Temporary Reduction - New Budget Authority	Е	D/C	D	S	D/M			P	SEQ		Е	N	ET	N	-	+	
P	5095	438300	Temporary Reduction - Prior-Year Balances	Е	D/C	D	S	D/M			P	OTR/SEQ		E	N	EG/EP/ER/TR	N	-	+	
P	5095		Temporary Reduction/Cancellation Returned by Appropriation	Е	D/C	D	S	D/M			P/X	ATB/OTR/SEQ		E	N	EG/TR	N	-	+	8
P	5095	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C	D	S	D/M			P/X	OTR/SEQ		E	N	EP/ER	N	-	+	8

SUPPLEMENT

Assoc. Report	Line No.	USSGL Acct.	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb Apport Flag Cat		BEA Borrow Fed/ Cat Source Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133			Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
P	5095	438400	Temporary Reduction/Cancellation Returned by Appropriation	Е	D/C	D	S	D/M		P/X	SEQ		Е	N	ET	N	-	+	8
P	5095	438400	Temporary Reduction/Cancellation Returned by Appropriation	Е	D/C	R	S	M		X	SEQ		Е	N	EG/EP/TR	N	-	+	8
P	5095	439800	Offsetting Collections Temporarily Precluded From Obligation	Е	D/C	D	S	D/M		B/P			Е	N	EG	N	-	+	
P	5095	439800	Offsetting Collections Temporarily Precluded From Obligation	Е	C	D	S	D/M		X			Е	N	EG	N	-	+	
P		Equals t	he amount on line 5093 minus the amount on line 5094																
-		2 quiis t																	
P	5096	Unexpir	ed unavailable balance, SOY: Appropriations																
P	5096	415700	Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation	Е	D/C	D	P	D		P			U	X/N	EG	N	+	-	
P	5096	415730	Authority Made Available From Appropriations Previously Precluded From Obligation	Е	D	D		D		P			U	N	ES	N	+	-	
P	5096	438200	Temporary Reduction - New Budget Authority	Е	D/C	D	P	D/M		P	SEQ		U	X/N	EP/ER	N	-	+	
P	5096	438400	Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	D	P	D/M		X	SEQ		U	X/N	EP/ER	N	-	+	8
P	5096	438400	Temporary Reduction/Cancellation Returned by Appropriation	Е	D/C	D	P	D/M		P	SEQ		U	X/N	EP/ER	N	-	+	8
P	5096	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances	Е	D/C	D	P	D		B/P			U	X/N	EG	N	+	-	8
P	5096	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances	В	С	D	P	D		X			U	X/N	EG	N	-	+	1, 8
P	5096	439730	Appropriations Temporarily Precluded From Obligation	Е	C	D		D		B/P			U	X/N	ES	N	+	-	
P	5096	439730	Appropriations Temporarily Precluded From Obligation	В	С	D		D		X			U	X/N	ES	N	-	+	
P	5097	Expiring	g unavailable balance: Appropriations (-)																
P			Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation	Е	D/C	D	P	D		X			U	X	EG	N	+	-	
P	5097	415730	Authority Made Available From Appropriations Previously Precluded From Obligation	Е	D	D		D		X			U	X	ES	N	+	-	
P	5097	438200	Temporary Reduction - New Budget Authority	E	D/C	D	P	D/M		P	SEQ		U	X	EP/ER	N	+	-	
P			Temporary Reduction - New Budget Authority	Е	С	D		D/M		X	SEQ		U	X	EP/ER	N	+	-	
P		438400	Temporary Reduction/Cancellation Returned by Appropriation	Е	D/C	D	P	D/M		P/X	SEQ		U	X	EP/ER	N	+	-	8
P	5097	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances	Е	D/C	D	P	D		X			U	X	EG	N	+	-	8
P	5097	439730	Appropriations Temporarily Precluded From Obligation	Е	С	D		D		X			U	X	ES	N	+	-	
P	5098	Unexpir	ed unavailable balance, EOY: Appropriations		L														
P			Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation	Е	D/C	D	P	D		X			U	N	EG	N	+	-	

SUPPLEMENT Section V

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Assoc. Report		USSGL Acct. U	SSGL Account Title		Debit/ Credit		Apport Cat		Avail BEA Borrow Fed/ Time Cat Source Nonfe	Year of PY BA Adj	Reduction Type	TAS TAS Status Status Tran SF 133 Sch P Cod		Financing Account Code		Credit	Addl. Info.
P	5098		uthority Made Available From Appropriations Previously Precluded From bligation	Е	D	D			D	X		UN	ES	N	+	-	
P	5098	438200 Te	emporary Reduction - New Budget Authority	Е	D/C	D		P	D/M	P	SEQ	U N	EP/ER	N	-	+	
P	5098	438200 Te	emporary Reduction - New Budget Authority	Е	С	D		P	D/M	X	SEQ	U N	EP/ER	N	-	+	
P	5098	438400 Te	emporary Reduction/Cancellation Returned by Appropriation	Е	D/C	D		P	D/M	P/X	SEQ	U N	EP/ER	N	-	+	8
P	5098		ppropriations (special or trust), Borrowing Authority and Contract uthority Temporarily Precluded From Obligation - Current-Year Balances	Е	D/C	D		P	D	X		UN	EG	N	+	-	8
P	5098	439730 A _J	ppropriations Temporarily Precluded From Obligation	Е	С	D			D	P		U N	ES	N	+	-	
P		Equals the revolving f	e amount on line 5096 minus the sum of the amounts on lines 1103, 1132 funds only.	2, 1203,	1232, aı	nd 5097	for										
P	5099	Unexpired	unavailable balance, SOY: Contract authority														
P			emporary Reduction - New Budget Authority	Е	D/C	D		С	D/M	P	SEQ	UN	ES/ET	N	-	+	
P			emporary Reduction/Cancellation Returned by Appropriation	В	D/C	D		C	D/M	X	SEQ	UN	ES/ET	N	-	+	8
P			emporary Reduction/Cancellation Returned by Appropriation	Е	D/C	D		С	D/M	P	SEQ	UN	ES/ET	N	-	+	8
			* * *								ì						
P	5100	Unexpired	unavailable balance, EOY: Contract authority				II.										
P	5100	438200 Te	emporary Reduction - New Budget Authority	Е	D/C	D		C	D/M	P	SEQ	U N	ES/ET	N	-	+	
P	5100	438200 Te	emporary Reduction - New Budget Authority	Е	С	D		C	D/M	X	SEQ	U N	ES/ET	N	-	+	
P	5100	438400 Te	emporary Reduction/Cancellation Returned by Appropriation	Е	D/C	D		С	D/M	P/X	SEQ	U N	ES/ET	N	-	+	8
P		Equals the	e amount on line 5099 minus the sum of the amounts on lines 1603 and	1621.													
-	5101	** * *	THE COVER OF THE														—
P			unavailable balance, SOY: Borrowing authority emporary Reduction - New Budget Authority	г	D/C	D	I	D	DAL EDT	P	CEO	TI N	ED/ED/EC/ET	N			
P P			emporary Reduction - New Budget Authority emporary Reduction/Cancellation Returned by Appropriation	E B	D/C D/C	D D		B B	D/M F/P/T D/M F/P/T	X	SEQ SEQ	U N U N	EP/ER/ES/ET EP/ER/ES/ET	N N	-	+	8
P			emporary Reduction/Cancellation Returned by Appropriation	Е	D/C	D		В	D/M F/P/T	P	SEQ	UN	EP/ER/ES/ET	N	-	+	8
P			ppropriations (special or trust), Borrowing Authority and Contract	В	C C	D		В	M	X	SEQ	UN	EP EP	N	-	+	8
r		A	uthority Temporarily Precluded From Obligation - Current-Year Balances												-		
P	5101		ppropriations (special or trust), Borrowing Authority and Contract uthority Temporarily Precluded From Obligation - Current-Year Balances	Е	D/C	D		В	M	B/P		UN	EP	N	-	+	8
P	5102	Unexpired	unavailable balance, EOY: Borrowing authority														
P	5102	438200 Te	emporary Reduction - New Budget Authority	Е	D/C	D		В	D/M F/P/T	P	SEQ	U N	EP/ER/ES/ET	N	-	+	
P	5102	438200 Te	emporary Reduction - New Budget Authority	Е	С	D		В	D/M F/P/T	X	SEQ	U N	EP/ER/ES/ET	N	-	+	
P	5102	438400 Te	emporary Reduction/Cancellation Returned by Appropriation	Е	D/C	D		В	D/M F/P/T	P/X	SEQ	U N	EP/ER/ES/ET	N	-	+	8
P	5102		ppropriations (special or trust), Borrowing Authority and Contract uthority Temporarily Precluded From Obligation - Current-Year Balances	Е	D/C	D		В	M	B/P		UN	EP	N	-	+	8

SUPPLEMENT Section V

P 5103 U P 5103 42 P 5104 42 P 5104 42 P 5110 IN P 5110 41		2314		it Flag	Apport Cat	Auth Type	Avail BEA Time Cat		Year of BA	PY Adj	Reduction Type	TAS TAS Status Status SF 133 Sch	us Trans.	Fund Type	Financing Account Code		Credit	Addl. Info.
P 5103 U P 5103 42 P 5104 42 P 5104 42 P 5110 IN P 5110 41	Authority Temporarily Precluded From Obligation - Current-Year Balances	E	С	D		В	M			X		U	N	EP	N	-	+	8
P 5103 43 P 5104 U P 5104 43 P 5110 IN P 5110 41	Equals the amount on line 5096 minus the sum of the amounts on lines 1400 (i.e. amount) and 1421.	, only pr	evious	sly seques	stered													
P 5103 43 P 5104 U P 5104 43 P 5110 IN P 5110 41	Unexpired unavailable balance, SOY: Fulfilled purpose																	
P 5104 43 P 5104 43 P 5110 In P 5110 II P 5110 II	Appropriation Purpose Fulfilled - Balance Not Available	В	С	D			D/M			X		U	N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
P 5110 In P 5110 In P 5110 II P 5111 II	Unexpired unavailable balance, EOY: Fulfilled purpose																	
P 5110 IN P 5110 41 P 5111 IN	36000 Appropriation Purpose Fulfilled - Balance Not Available	E	С	D			D/M			P/X		U	N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
P 5110 IM P 5110 41 P 5111 IM	Appropriation Purpose Fulfilled - To be Returned to Treasury	Е	D	D			D/M			X		U	N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
P 5110 41	nternational Monetary Fund:	1																
P 5110 41	MF quota reserve tranche increase (P.L. xxx-xxx)																	-
	Other Appropriations Realized - International Monetary Fund - Reserve Tranche	Е	D/C	D			D/M			X		U	N	EG	N	+	-	
P 5111 41	MF quota letter of credit increase (P.L. xxx-xxx)																	
	Other Appropriations Realized - International Monetary Fund - Letter of Credit	Е	D/C	D			D/M			X		U	N	EG	N	+	-	
P 5112 IN	MF quota reserve tranche, total																	-
	19333 International Monetary Fund - Reserve Position	Е	D/C									U	N	EG	N	+	-	
	MF quota letter of credit, total				T												 	
	19306 International Monetary Fund - Receivable/Payable Currency Valuation Adjustment	Е	D/C									U	N	EG	N	+	-	
	19307 International Monetary Fund - Dollar Deposits With the IMF	Е	D/C									U		EG	N	+	-	
P 5113 11	19309 International Monetary Fund - Currency Holdings	Е	D/C									U	N	EG	N	+	-	-
P 5114 N	New Arrangements to Borrow (P.L. xxx-xxx)																	
P 5114 41	Other Appropriations Realized - International Monetary Fund - New Arrangements to Borrow (NAB)	Е	D	D			D/M					U	N	EG	N	+	-	
P 5115 N	New Arrangements to Borrow (exchange rate)																	
	11994 Other Appropriations Realized - International Monetary Fund - Exchange Rate Changes (NAB)	Е	D	D			D/M					U	N	EG	N	+	-	
P 5116 N	New Arrangements to Borrow, total																	\vdash

SUPPLEMENT

USSGL Crosswalk - SF 133 and Schedule P - Report on Budget Execution and Budgetary Resources and Budget Program and Financing Schedule

Section V

Assoc. Report	Line No.		USSGL Account Title	Begin/ End		Reimb A	Apport Cat		BEA Borrow Cat Source		Year of BA	PY Adj	Reduction Type			Trans.	Fund Type	Financing Account Code	Debit (Addl. Credit Info.
P	5116	462091	Unobligated Funds Exempt From Apportionment - International Monetary Fund - New Arrangements to Borrow (NAB)	E	D/C	D			D/M			X			U	N	EG	N	-	+
P		D:4:																		
P		Discretic	onary mandated transfers:		T															
P	5200	Discretie	onary mandated transfer to other accounts (-)																	
P	3200		e is not required to be supported by the USSGL.																	
1		I IIIS IIIIC	e is not required to be supported by the USSGE.																	
P	5201	Discretic	onary mandated transfer from other accounts																	
P	3201		e is not required to be supported by the USSGL.																	
-		11119 11110	as not required to be supported by the essence.																	
S/P		Unexper	nded balances:		1	<u> </u>														
		•																		
S/P		Unobliga	ated balance:			1														
S/P	5311	Direct u	nobligated balance, start of year																	
S/P	5311	412200	Authority Adjusted for Interest on the Bureau of the Fiscal Service Securities	В	D	D			M			X		U	U	X/N	EG	N	+	-
S/P	5311	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	В	D/C	D		B/P	D/M	F		X	SEQ/XXX	U/E	U	X/K/N	ES/ET	N	+	- 7
S/P	5311	412700	Amounts Appropriated From Specific Invested TAFS - Payable	В	C	D			M	F		X	XXX	U/E	U	X/K/N	EG	N	+	-
S/P	5311	412700	Amounts Appropriated From Specific Invested TAFS - Payable	В	С	D			D/M	F		X	SEQ/XXX	U/E	U	X/K/N	ES/ET	N	+	-
S/P	5311	413600	Contract Authority To Be Liquidated by Trust Funds	В	С	D			D/M			X		U	U	X/N	ET	N	+	-
S/P	5311	413700	Transfers of Contract Authority - Allocation	В	D/C	D			D/M	F		X		U	U	X/N	ET	N	+	-
S/P	5311	413900	Contract Authority Carried Forward	В	D/C	D			D/M					U	U	X/N	EG/EP/ER/ES/ET	N	+	- 7
S/P	5311	414900	Borrowing Authority Carried Forward	В	D/C	D			M F/P/T					U	U	N	EP/ER	D/G	+	- 7
S/P	5311	414900	Borrowing Authority Carried Forward	В	D/C	D			D/M F/P/T					U	U	X/N	EG/EP/ER/ET	N	+	- 7
S/P	5311	415300	Transfers of Contract Authority - Non-Allocation	В	D/C	D			M	F	BAL/NEW	X		U	U	X/N	ET	N	+	-
S/P	5311	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances	В	D/C	D		P/S	M	F		X		U	U	X/N	EP/ES/ET	N	+	-
S/P			Allocations of Realized Authority - To Be Transferred From Invested Balances	В	D/C	D		P	D	F		X		U	U	X/N	EG/ES/ET	N	+	-
S/P	5311	417100	Non-Allocation Transfers of Invested Balances - Receivable	В	D	D		P/S	D	F		X	XXX	U/E	U	X/K/N	EG/ES/ET	N	+	-
S/P	5311	417100	Non-Allocation Transfers of Invested Balances - Receivable	В	D	D		P/S	M	F		X	SEQ/XXX	U/E	U	X/K/N	ES/ET	N	+	-
S/P	5311	417200	Non-Allocation Transfers of Invested Balances - Payable	В	С	D		P/S	D	F		X	XXX	U	U	X/N	ES/ET	N	+	-
S/P	5311	417200	Non-Allocation Transfers of Invested Balances - Payable	В	С	D		P/S	M	F		X	SEQ/XXX	U	U	X/N	ES/ET	N	+	-
S/P	5311	417200	Non-Allocation Transfers of Invested Balances - Payable	В	С	D		P/S	M	F		X	XXX	U	U	X/N	EP	N	+	-
S/P	5311	420100	Total Actual Resources - Collected	В	D/C	D			M					U	U	N	EP/ER	D/G	+	- 9
S/P	5311	420100	Total Actual Resources - Collected	В	D/C	D			D/M					U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	- 9
S/P			Unfilled Customer Orders Without Advance	В	D/C	D			M	F		X		U	U	N	EP/ER	D/G	+	- 6
S/P	5311	422300	Uncollected Subsidy from Program Account	В	D	D			M	F		X		U	U	N	EP/ER	D/G	+	-

Assoc. Report	Line No.		USSGL Account Title	-	Debit/ Credit	Reimb .				BEA Borr	ow Fed/	Year of BA	PY Adj	Reduction Type	TAS Status SF 133		Trans.	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
S/P	5311	422500	Expenditure Transfers From Trust Funds - Receivable	В	D/C	D			Ι	D/M			X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	7
S/P	5311	422512	Offsetting Collections - Expenditure Transfer from Trust Funds - Receivable - Adjustments for Trust Fund Share - Prior Year	В	D	D		S		D			X		U	U	N	EG	N	+	-	5
S/P	5311	428300	Interest Receivable From Treasury	В	D/C	D				M			X		U	U	N	EP/ER	D/G	+	-	
S/P	5311	428300	Interest Receivable From Treasury	В	D/C	D			Ι	D/M			X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P	5311	428500	Receivable From the Liquidating Fund	В	D	D				M			X		U	U	N	EP/ER	D/G	+	-	
S/P	5311	428500	Receivable From the Liquidating Fund	В	D	D			Ι	D/M			X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P	5311	428600	Receivable From the Financing Fund	В	D	D				M			X		U	U	N	EP/ER	D/G	+	-	
S/P	5311	428600	Receivable From the Financing Fund	В	D	D			Ι	D/M			X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P	5311	428700	Other Federal Receivables	В	D	D				M			X		U	U	N	EP/ER	D/G	+	-	
S/P	5311	428700	Other Federal Receivables	В	D	D			I	D/M			X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	5311	429500	Adjustments to the Exchange Stabilization Fund (ESF)	В	D/C	D				M			X		U	U	N	EP	N	+	-	
S/P	5311	436000	Appropriation Purpose Fulfilled - Balance Not Available	В	С	D			Ι	D/M			X		U	U	N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	5311	438400	Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	D		S		D			X	OTR/SEQ	U/E	U	X/K/N	EP/ER/ET/TR	N	+	-	8
S/P	5311	438400	Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	D		В		M F/P	T/T		X	SEQ	U	U	X/N	EP/ER/ES/ET	N	+	-	8
S/P	5311	438400	Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	D		С		M			X	SEQ	U	U	X/N	ES/ET	N	+	-	8
S/P	5311	438400	Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	D		D	Ι	D/M			X	OTR	U/E	U	X/K/N	ES/ET	N	+	-	8
S/P	5311	438400	Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	D		P		M			X	SEQ	U/E	U	X/K/N	EP	N	+	-	8
S/P	5311	438400	Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	D		P		M			X	OTR/SEQ/XXX	U/E	U	X/K/N	ES/ET	N	+	-	8
S/P	5311	438400	Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	D		S		M			X	OTR/SEQ	U/E	U	X/K/N	EG/EP/ER/ET/TR	N	+	-	8
S/P	5311	438400	Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	D		P		D			X	ATB/OTR/SEQ/XXX	U/E	U	X/K/N	ES/ET	N	+	-	8
S/P	5311	438400	Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	D		P		D			X	SEQ	U/E	U	X/K/N	EP/ER	N	+	-	8
S/P	5311	438400	Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	D		S		D			X	ATB/OTR/SEQ	U/E	U	X/K/N	EG	N	+	-	8
S/P	5311	438400	Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	D		S		D			X	ATB	U	U	X/N	TR	N	+	-	8
S/P	5311	438400	Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	D		S		M			X	SEQ	U	U	X/N	ES	N	+	-	8
S	5311	438400	Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	D		P		M			X	SEQ	E		K/N	EG	N	+	-	8
S/P	5311	439400	Receipts Unavailable for Obligation Upon Collection	В	D/C	D			Ι	D/M			X		U	U	X/N	ES/ET	N	+	-	8
S/P	5311	439401	Daily Inflation/Deflation Compensation Adjustment - Unavailable	В	С	D		P/S	Ι	D/M			X		U	U	N	EP/ES/ET	N	+	-	
S/P	5311	439402	Daily Inflation/Deflation Compensation Adjustment - Previously Unavailable	В	D	D		P/S	Ι	D/M			X		U	U	N	EP/ES/ET	N	+	-	
S/P	5311	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances	В	D/C	D		C/P	Ι	D/M			X		U	U	X/N	ES/ET	N	+	-	8
S/P	5311	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances	В	D/C	D		P		M			X		U	U	X/N	EG	N	+	-	8
S/P	5311	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances	В	D/C	D		В		M			X		U	U	X/N	EP	N	+	-	8
S/P	5311	439730	Appropriations Temporarily Precluded From Obligation	В	С	D				D			X		U	U	X/N	ES	N	+	-	
S/P			Offsetting Collections Temporarily Precluded From Obligation	В	С	D		S	Ι	D/M			X		U	U	X/N	EG/EP/ER	N	+	-	
S	5311		Offsetting Collections Temporarily Precluded From Obligation	В	С	D		S		D			X		Е		K/N	EG	N	+	-	
S/P	5311	480100	Undelivered Orders - Obligations, Unpaid	В	D/C	D	A/B/E			M			X		U	U	N	EP/ER	D/G	+	-	10

Assoc. Report	Line U	USSGL Acct. USSGL Account Title		Debit/		Apport Cat	t Auth	Avail BEA Time Cat				PY Adj	Reduction Type	Status S	TAS Status Trans Sch P Code		Financing Account Code		Credit	Addl.
										Noniteu	DA	• 1	Reduction Type					1	Creun	
S/P		180100 Undelivered Orders - Obligations, Unpaid	В	D/C	D	A/B/E		D/M			DATA DELL	X		U/E	U X/K/N		N	+		10
S/P		180200 Undelivered Orders - Obligations, Prepaid/Advanced	В	D/C	D	A/B/E		D/M			BAL/NEW	X		U/E	U X/K/N		N	+		10
S/P		180200 Undelivered Orders - Obligations, Prepaid/Advanced	В	D/C	D	A/B/E		M				X		U	U N	EP/ER	D/G	+	-	10
S/P	5311 4	<u> </u>	В	D/C	D	A/B/E		M				X		U	U N	EP/ER	D/G	+	-	10
S/P	5311 4	G 1 1	В	D/C	D	A/B/E		D/M				X		U/E	U X/K/N		N	+	-	10
S/P	5311 4	490800 Authority Outlayed Not Yet Disbursed	В	D/C	D	A/E		D/M			BAL/NEW	X		U	U N	EG/ER	N	+	-	8
S/P	5312 I	Reimbursable unobligated balance, start of year																	+	+
S/P	5312 4	120100 Total Actual Resources - Collected	В	D/C	R			D/M						U/E	U X/K/N	J EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	_
S/P	5312 4		В	D/C	R			D/M		E/F		X		U/E	U X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	7
S/P	5312 4	122100 Unfilled Customer Orders Without Advance	В	D/C	R			M		F		X		U	U N	EP	G	+	-	7
S/P	5312 4	122200 Unfilled Customer Orders With Advance	В	D/C	R			D/M		E/F/N		X		U/E	U X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	7
S/P	5312 4		В	D/C	R			D/M		E/F		X		U/E	U X/K/N	J EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	7
S/P	5312 4	125100 Reimbursements Earned - Receivable	В	D/C	R			M		F		X		U	U N	EP	G	+	-	7
S/P	5312 4	138400 Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	R		S	M				X	SEQ	U/E	U X/K/N	EG/EP/TR	N	+	-	8
S/P	5312 4	138400 Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	R		S	D				X	OTR/SEQ	U	U N	EG	N	+	-	8
S/P	5312 4	138400 Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	R		S	D				X	SEQ	U	U N	ET	N	+	-	8
S/P	5312 4	139800 Offsetting Collections Temporarily Precluded From Obligation	В	С	R		S	D				X	-	U	U N	EG	N	+	-	
S/P	5312 4	480100 Undelivered Orders - Obligations, Unpaid	В	D/C	R	A/B/E		D/M				X		U/E	U X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	10
S/P	5312 4	480200 Undelivered Orders - Obligations, Prepaid/Advanced	В	D/C	R	A/B/E		D/M			BAL/NEW	X		U/E	U X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	10
S/P	5312 4	190100 Delivered Orders - Obligations, Unpaid	В	D/C	R	A/B/E		D/M				X		U/E	U X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	10
S/P	5312 4	490800 Authority Outlayed Not Yet Disbursed	В	D/C	R	A/E		D/M			BAL/NEW	X		U	U N	EG/ER	N	+	-	8
S/P	5313 I	Discretionary unobligated balance, start of year																		
S/P	5313 4	Amounts Appropriated From Specific Invested TAFS - Receivable	В	D/C	D		B/P	D		F		X	SEQ/XXX	U/E	U X/K/N	I ES/ET	N	+	-	7
S/P	5313 4	Amounts Appropriated From Specific Invested TAFS - Payable	В	C	D			D		F		X	SEQ/XXX	U/E	U X/K/N	I ES/ET	N	+	-	
S/P	5313 4	13600 Contract Authority To Be Liquidated by Trust Funds	В	C	D			D				X		U	U X/N	ET	N	+	-	
S/P	5313 4	13700 Transfers of Contract Authority - Allocation	В	D/C	D			D		F		X		U	U X/N	ET	N	+	-	
S/P	5313 4	13900 Contract Authority Carried Forward	В	D/C	D			D						U	U X/N	EG/EP/ER/ES/ET	N	+	-	7
S/P	5313 4	H14900 Borrowing Authority Carried Forward	В	D/C	D			D	F/P/T					U	U X/N	EG/EP/ER/ET	N	+	-	7
S/P	5313 4	Allocations of Realized Authority - To Be Transferred From Invested Balances	В	D/C	D		P	D		F		X		U	U X/N	EG/ES/ET	N	+	-	
S/P	5313 4	Non-Allocation Transfers of Invested Balances - Receivable	В	D	D		P/S	D		F		X	XXX	U/E	U X/K/N	EG/ES/ET	N	+	-	
S/P	5313 4	Non-Allocation Transfers of Invested Balances - Payable	В	С	D		P/S	D		F		X	XXX	U	U X/N	ES/ET	N	+	-	
S/P	5313 4	120100 Total Actual Resources - Collected	В	D/C	D/R			D						U/E	U X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P	5313 4	122100 Unfilled Customer Orders Without Advance	В	D/C	R			D		E/F		X		U/E	U X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	7
S/P	5313 4	122200 Unfilled Customer Orders With Advance	В	D/C	R			D		E/F/N		X		U/E	U X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	7
S/P	5313 4	122500 Expenditure Transfers From Trust Funds - Receivable	В	D/C	D			D				X		U/E	U X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	7
S/P	5313 4	122512 Offsetting Collections - Expenditure Transfer from Trust Funds - Receivable - Adjustments for Trust Fund Share - Prior Year	В	D	D		S	D				X		U	U N	EG	N	+	-	5

Assoc. Line USSGL Report No. Acct. USSGL Account Title	-	Debit/ Credit	Reimb Flag	Apport Cat		Avail BEA Borrow Time Cat Source			Y .dj	Reduction Type		Statu	S Is Trans. P Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
S/P 5313 425100 Reimbursements Earned - Receivable	В	D/C	R			D	E/F	3	X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	7
S/P 5313 428300 Interest Receivable From Treasury	В	D/C	D			D		<u>></u>	X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P 5313 428500 Receivable From the Liquidating Fund	В	D	D			D		<u>y</u>	X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P 5313 428600 Receivable From the Financing Fund	В	D	D			D		<u>y</u>	X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P 5313 428700 Other Federal Receivables	В	D	D			D		<u>></u>	X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P 5313 436000 Appropriation Purpose Fulfilled - Balance Not Available	В	C	D			D		Σ	X		U	U	N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P 5313 438400 Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	D		S	D		Σ	X	OTR/SEQ	U/E	U	X/K/N	EP/ER/ET/TR	N	+	-	8
S/P 5313 438400 Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	D		D	D		Σ	X	OTR	U/E	U	X/K/N	ES/ET	N	+	-	8
S/P 5313 438400 Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	D		P	D		Σ	X A	ATB/OTR/SEQ/XXX	U/E	U	X/K/N	ES/ET	N	+	-	8
S/P 5313 438400 Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	D		P	D		Σ	X	SEQ	U/E	U	X/K/N	EP/ER	N	+	-	8
S/P 5313 438400 Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	D		S	D		>	X	ATB/OTR/SEQ	U/E	U	X/K/N	EG	N	+	-	8
S/P 5313 438400 Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	D		S	D		Σ	X	ATB	U	U	X/N	TR	N	+	-	8
S/P 5313 438400 Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	R		S	D		>	X	OTR/SEQ	U	U	N	EG	N	+	-	8
S/P 5313 438400 Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	R		S	D		<u>></u>	X	SEQ	U	U	N	ET	N	+	-	8
S/P 5313 439400 Receipts Unavailable for Obligation Upon Collection	В	D/C	D			D		У	X		U	U	X/N	ES/ET	N	+	-	8
S/P 5313 439401 Daily Inflation/Deflation Compensation Adjustment - Unavailable	В	C	D		P/S	D		<u>></u>	X		U	U	N	EP/ES/ET	N	+	-	
S/P 5313 439402 Daily Inflation/Deflation Compensation Adjustment - Previously Unavailable	В	D	D		P/S	D)	X		U	U	N	EP/ES/ET	N	+	-	
S/P 5313 439700 Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances	В	D/C	D		C/P	D)	X		U	U	X/N	ES/ET	N	+	-	8
S/P 5313 439730 Appropriations Temporarily Precluded From Obligation	В	С	D			D		Σ	X		U	U	X/N	ES	N	+	-	
S/P 5313 439800 Offsetting Collections Temporarily Precluded From Obligation	В	С	D		S	D		Σ	X		U	U	X/N	EG/EP/ER	N	+	-	
S/P 5313 439800 Offsetting Collections Temporarily Precluded From Obligation	В	С	R		S	D		Σ	X		U	U	N	EG	N	+	-	
S 5313 439800 Offsetting Collections Temporarily Precluded From Obligation	В	C	D		S	D		Σ	X		Е		K/N	EG	N	+	-	
S/P 5313 480100 Undelivered Orders - Obligations, Unpaid	В	D/C	D/R	A/B/E		D		Σ	X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	10
S/P 5313 480200 Undelivered Orders - Obligations, Prepaid/Advanced	В	D/C	D/R	A/B/E		D		BAL/NEW >	X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	10
S/P 5313 490100 Delivered Orders - Obligations, Unpaid	В	D/C	D/R	A/B/E		D		3	X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	10
S/P 5313 490800 Authority Outlayed Not Yet Disbursed	В	D/C	D/R	A/E		D		BAL/NEW >	X		U	U	N	EG/ER	N	+	-	8
S/P 5314 Mandatory unobligated balance, start of year																		
S/P 5314 412200 Authority Adjusted for Interest on the Bureau of the Fiscal Service Securities	В	D	D			M		>	X		U	U	X/N	EG	N	+	-	
S/P 5314 412600 Amounts Appropriated From Specific Invested TAFS - Receivable	В	D/C	D		B/P	M	F	Σ	X	SEQ/XXX	U/E	U	X/K/N	ES/ET	N	+	-	7
S/P 5314 412700 Amounts Appropriated From Specific Invested TAFS - Payable	В	C	D			M	F	2	X	XXX	U/E	U	X/K/N	EG	N	+	-	
S/P 5314 412700 Amounts Appropriated From Specific Invested TAFS - Payable	В	С	D			M	F	>	X	SEQ/XXX	U/E	U	X/K/N	ES/ET	N	+	-	
S/P 5314 413600 Contract Authority To Be Liquidated by Trust Funds	В	С	D			M		>	X		U	U	X/N	ET	N	+	-	
S/P 5314 413700 Transfers of Contract Authority - Allocation	В	D/C	D			M	F	Σ	X		U	U	X/N	ET	N	+	-	
S/P 5314 413900 Contract Authority Carried Forward	В	D/C	D			M					U	U	X/N	EG/EP/ER/ES/ET	N	+	-	7
S/P 5314 414900 Borrowing Authority Carried Forward	В	D/C	D			M F/P/T					U	U	N	EP/ER	D/G	+	-	7
S/P 5314 414900 Borrowing Authority Carried Forward	В	D/C	D			M F/P/T					U	U	X/N	EG/EP/ER/ET	N	+	-	7

SUPPLEMENT

												1									
														TAS	TAS			Financing			
Assoc. Line						Apport			EA Borrow	Fed/	Year of	PY				s Trans.		Account		a	Addl.
Report No.	Acct.	USSGL Account Title	End	Credit	Flag	Cat	Type	Time	Cat Source	Nonfed	BA	Adj	Reduction Type	SF 133	Sch P	Code	Fund Type	Code	Debit	Credit	Info.
S/P 5314	415300	Transfers of Contract Authority - Non-Allocation	В	D/C	D				M	F	BAL/NEW	X		U	U	X/N	ET	N	+	-	
S/P 5314	416600	Allocations of Realized Authority - To Be Transferred From Invested	В	D/C	D		P/S		M	F		X		U	U	X/N	EP/ES/ET	N	+	-	
		Balances																		1	
S/P 5314	417100	Non-Allocation Transfers of Invested Balances - Receivable	В	D	D		P/S		M	F		X	SEQ/XXX	U/E	U	X/K/N	ES/ET	N	+	-	
S/P 5314	417200	Non-Allocation Transfers of Invested Balances - Payable	В	C	D		P/S		M	F		X	SEQ/XXX	U	U	X/N	ES/ET	N	+	-	
S/P 5314	417200	Non-Allocation Transfers of Invested Balances - Payable	В	C	D		P/S		M	F		X	XXX	U	U	X/N	EP	N	+	-	
S/P 5314	420100	Total Actual Resources - Collected	В	D/C	D				M					U	U	N	EP/ER	D/G	+	-	9
		Total Actual Resources - Collected	В	D/C	D/R				M					U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+		
		Unfilled Customer Orders Without Advance	В	D/C	R				M	E/F		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	7
S/P 5314	422100	Unfilled Customer Orders Without Advance	В	D/C	R				M	F		X		U	U	N	EP	G	+	-	7
S/P 5314	422100	Unfilled Customer Orders Without Advance	В	D/C	D				M	F		X		U	U	N	EP/ER	D/G	+	i -	6
S/P 5314	422200	Unfilled Customer Orders With Advance	В	D/C	R				M	E/F/N		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	7
S/P 5314	422300	Uncollected Subsidy from Program Account	В	D	D				M	F		X		U	U	N	EP/ER	D/G	+	-	
S/P 5314	422500	Expenditure Transfers From Trust Funds - Receivable	В	D/C	D				M			X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	7
S/P 5314	425100	Reimbursements Earned - Receivable	В	D/C	R				M	E/F		X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	7
S/P 5314	425100	Reimbursements Earned - Receivable	В	D/C	R				M	F		X		U	U	N	EP	G	+	i -	7
S/P 5314	428300	Interest Receivable From Treasury	В	D/C	D				M			X		U	U	N	EP/ER	D/G	+	-	
S/P 5314	428300	Interest Receivable From Treasury	В	D/C	D				M			X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P 5314	428500	Receivable From the Liquidating Fund	В	D	D				M			X		U	U	N	EP/ER	D/G	+	-	
S/P 5314	428500	Receivable From the Liquidating Fund	В	D	D				M			X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P 5314	428600	Receivable From the Financing Fund	В	D	D				M			X		U	U	N	EP/ER	D/G	+	-	
S/P 5314	428600	Receivable From the Financing Fund	В	D	D				M			X		U/E	U	X/K/N	EC/EG/EM/EP/ER/TR	N	+	-	
S/P 5314	428700	Other Federal Receivables	В	D	D				M			X		U	U	N	EP/ER	D/G	+	-	
S/P 5314	428700	Other Federal Receivables	В	D	D				M			X		U/E	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P 5314	429500	Adjustments to the Exchange Stabilization Fund (ESF)	В	D/C	D				M			X		U	U	N	EP	N	+	-	
S/P 5314	436000	Appropriation Purpose Fulfilled - Balance Not Available	В	С	D				M			X		U	U	N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
S/P 5314	438400	Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	D		В		M F/P/T			X	SEQ	U	U	X/N	EP/ER/ES/ET	N	+	-	8
S/P 5314	438400	Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	D		C		M			X	SEQ	U	U	X/N	ES/ET	N	+	-	8
S/P 5314	438400	Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	D		D		M			X	OTR	U/E	U	X/K/N	ES/ET	N	+	-	8
S/P 5314	438400	Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	D		P		M			X	SEQ	U/E	U	X/K/N	EP	N	+	-	8
S/P 5314	438400	Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	D		P		M			X	OTR/SEQ/XXX	U/E	U	X/K/N	ES/ET	N	+	-	8
S/P 5314	438400	Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	D		S		M			X	OTR/SEQ	U/E	U	X/K/N	EG/EP/ER/ET/TR	N	+	-	8
S/P 5314	438400	Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	D		S		M			X	SEQ	U	U	X/N	ES	N	+	-	8
S/P 5314	438400	Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	R		S		M			X	SEQ	U/E	U	X/K/N	EG/EP/TR	N	+	-	8
S 5314	438400	Temporary Reduction/Cancellation Returned by Appropriation	В	D/C	D		P		M			X	SEQ	Е		K/N	EG	N	+	-	8
S/P 5314	439400	Receipts Unavailable for Obligation Upon Collection	В	D/C	D				M			X		U	U	X/N	ES/ET	N	+	-	8
S/P 5314	439401	Daily Inflation/Deflation Compensation Adjustment - Unavailable	В	C	D		P/S		M			X		U	U	N	EP/ES/ET	N	+	-	
S/P 5314	439402	Daily Inflation/Deflation Compensation Adjustment - Previously	В	D	D		P/S		M			X		U	U	N	EP/ES/ET	N	+	-	
		Unavailable																		1	
			1																		

SUPPLEMENT

			USSGL Crosswalk - SF 13	3 anu	Sched	iule P -	- Kepo	IL OII E	ouugei	Exec	ution ai	iiu bu	lugetary	Nesu	arces and budge	el PIO	yran	ı anu	гша	nong Schedule				
Assoc. Report			USSGL Account Title	Begin/ End		Reimb Flag			Avail Time		Sorrow Source N	Fed/ lonfed	Year of BA	PY Adj	Reduction Type		ıs Sta	AS itus Tra h P Co		Fund Type	Financin Account Code		Credi	Addl. t Info.
S/P	5314	4 439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances	В	D/C	D		C/P		M				X		U	Ţ	J X	I/N	ES/ET	N	+	-	8
S/P	5314	4 439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances	В	D/C	D		P		M				X		U	Ţ	JX	I/N	EG	N	+	-	8
S/P	5314	4 439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances	В	D/C	D		В		M				X		U	Ţ	JX	:/N	EP	N	+	-	8
S/P	5314	4 439800	Offsetting Collections Temporarily Precluded From Obligation	В	С	D		S		M				X		U	J	J X	/N	EG/EP/ER	N	+	-	
S/P	5314	4 480100	Undelivered Orders - Obligations, Unpaid	В	D/C	D	A/B/E			M				X		U	J	J 1	N	EP/ER	D/G	+	-	10
S/P	5314	4 480100	Undelivered Orders - Obligations, Unpaid	В	D/C	D/R	A/B/E			M				X		U/E	τ	J X/	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	10
S/P	5314	4 480200	Undelivered Orders - Obligations, Prepaid/Advanced	В	D/C	D/R	A/B/E			M]	BAL/NEW	X		U/E	U	J X/	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	10
S/P	5314	4 480200	Undelivered Orders - Obligations, Prepaid/Advanced	В	D/C	D	A/B/E			M				X		U	J	J 1	N	EP/ER	D/G	+	-	10
S/P	5314	4 490100	Delivered Orders - Obligations, Unpaid	В	D/C	D	A/B/E			M				X		U	Ţ	J I	N	EP/ER	D/G	+	-	10
S/P	5314	4 490100	Delivered Orders - Obligations, Unpaid	В	D/C	D/R	A/B/E			M				X		U/E	U	J X/	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	10
S/P	5314	4 490800	Authority Outlayed Not Yet Disbursed	В	D/C	D/R	A/E			M]	BAL/NEW	X		U	Ţ	J]	N	EG/ER	N	+	-	8
S/P			nobligated balance, end of year																					
S/P			Unapportioned Authority - Pending Rescission	E	D/C	D				D/M						U			/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8
S/P			Unapportioned Authority - OMB Deferral	E	D/C	D				D/M						U	Ţ	J X	/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8
S/P			Unapportioned Authority	E	D/C	D				M				B/P/X		U	Ţ	J 1	N	EP/ER	D/G	-	+	8
S/P			Unapportioned Authority	E	D/C	D				D/M				B/P/X		U	Ţ	J X	/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8
S			Unapportioned Authority	E	D/C	D				D/M				B/P		Е		K	/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8
S/P	532	451000	Apportionments	E	D/C	D			A/S	M						U	J	J I	N	EP/ER	D/G	-	+	8
S/P	532	451000	Apportionments	E	D/C	D			A/S	D/M						U	Ţ	J X	/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8
S/P	532	461000	Allotments - Realized Resources	E	D/C	D			A/S	M						U	J	J]	N	EP/ER	D/G	-	+	8
S/P	532	461000	Allotments - Realized Resources	E	D/C	D			A/S	D/M						U	J	JX	/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8
S/P	532	1 462000	Unobligated Funds Exempt From Apportionment	E	D/C	D			A/S	M				B/P/X		U	J	J]	N	EP/ER	D/G	-	+	8
S/P	532	1 462000	Unobligated Funds Exempt From Apportionment	Е	D/C	D			A/S	D/M				B/P/X		U	J	J X	/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8
S/P	532	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)	Е	D/C	D	Е			M						U	Ţ	J 1	N	EG/EP	N	-	+	
S	532	1 465000	Allotments - Expired Authority	E	D/C	D	A/B/E			D/M				B/P/X		Е		K	/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	10
S/P	532	1 470000	Commitments - Programs Subject to Apportionment	Е	D/C	D			A/S	M						U	Ţ	J]	N	EP/ER	D/G	-	+	8
S/P	532	1 470000	Commitments - Programs Subject to Apportionment	Е	D/C	D			A/S	D/M						U	Ţ	J X	/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8
S/P	532	1 472000	Commitments - Programs Exempt From Apportionment	Е	D/C	D			A/S	M						U	Ţ	J 1	N	EP/ER	D/G	-	+	8
S/P	532	1 472000	Commitments - Programs Exempt From Apportionment	Е	D/C	D			A/S	D/M						U	Ţ	J X	./N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8
S/P			rsable unobligated balance, end of year																					
S/P			Unapportioned Authority - Pending Rescission	Е	D/C	R				D/M						U	Ţ	J X	:/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8
S/P	5322	2 443000	Unapportioned Authority - OMB Deferral	Е	D/C	R				D/M						U	Ţ	J X	/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8
S/P	5322	2 445000	Unapportioned Authority	Е	D/C	R				D/M				B/P/X		U	Ţ	J X	/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8
S	5322	2 445000	Unapportioned Authority	Е	D/C	R				D/M				B/P		Е		K	/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8

														TAS	TAS			Financing		
Assoc.	Line USSGI		Begin/	Debit/	Reimb	Apport		Avail BEA			Year of	PY		Status	Status	Trans.		Account		Addl.
Report	No. Acct.	USSGL Account Title	End	Credit	Flag	Cat	Type	Time Cat	Source	Nonfed	BA	Adj	Reduction Type	SF 133	Sch P	Code	Fund Type	Code Del	bit Cre	dit Info.
S/P	5322 451000	Apportionments	Е	D/C	R			A/S D/M						U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N -	. +	8
S/P	5322 461000	Allotments - Realized Resources	Е	D/C	R			A/S D/M						U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N -	- +	8
S/P	5322 462000	Unobligated Funds Exempt From Apportionment	E	D/C	R			A/S D/M				B/P/X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N -	- +	- 8
S	5322 465000	Allotments - Expired Authority	Е	D/C	R	A/B/E		D/M				B/P/X		Е		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N -	- +	10
S/P	5322 470000	Commitments - Programs Subject to Apportionment	Е	D/C	R			A/S D/M						U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N -	. +	- 8
S/P	5322 472000	Commitments - Programs Exempt From Apportionment	Е	D/C	R			A/S D/M						U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N -	+	8
0.00																			_	
S/P		ionary unobligated balance, end of year	_	I I																
S/P		Unapportioned Authority - Pending Rescission	E	D/C	D/R			D						U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N -		
S/P		Unapportioned Authority - OMB Deferral	E	D/C	D/R			D						U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N -	- +	
S/P		Unapportioned Authority	E	D/C	D/R			D				B/P/X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N -	. +	
S/P		Unapportioned Authority	E	D/C	D			D				B/P/X		U	U	N	EP/ER	D/G -		-
S	5323 445000	**	Е	D/C	D/R			D				B/P		Е		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N -	- +	Ŭ
S/P	5323 451000	**	Е	D/C	D/R			A/S D						U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N -	- +	
S/P		Allotments - Realized Resources	Е	D/C	D/R			A/S D						U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N -	- +	
S/P	5323 462000		Е	D/C	D/R			A/S D				B/P/X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N -	- +	8
S	5323 465000		Е	D/C	D/R	A/B/E		D				B/P/X		Е		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N -	+	10
S/P	5323 470000	Commitments - Programs Subject to Apportionment	E	D/C	D/R			A/S D						U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N -	- +	8
S/P	5323 472000	Commitments - Programs Exempt From Apportionment	Е	D/C	D/R			A/S D						U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N -	- +	8
C/D	5224 35 1																			
S/P		tory unobligated balance, end of year	Е	D/C	D/D											37/31	EC/EC/EM/ED/ED/EC/ET/TD	N		
S/P		Unapportioned Authority - Pending Rescission	Е	D/C	D/R			M						U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N -		
S/P		Unapportioned Authority - OMB Deferral	Е	D/C	D/R			M				D /D /T/		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N -		-
S/P	5324 445000	**	Е	D/C	D/R			M				B/P/X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N -	+	
S/P		Unapportioned Authority	Е	D/C	D /D			M				B/P/X		U	U	N	EP/ER	D/G -		
S	5324 445000		Е	D/C	D/R			M				B/P		Е		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N -	+	
S	5324 445000		E	D/C	D			M				B/P		Е		N	EP/ER	D/G -	- +	Ü
S/P	5324 451000	**	E	D/C	D/R			A/S M						U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N -		-
S/P	5324 451000	**	Е	D/C	D			A/S M						U	U	N	EP/ER	D/G -	- +	
S/P	5324 461000		Е	D/C	D/R			A/S M						U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N -	- +	
S/P	5324 461000		Е	D/C	D			A/S M						U	U	N	EP/ER	D/G -	- +	
S/P	5324 462000		Е	D/C	D/R			A/S M				B/P/X		U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N -	- +	8
S/P		Unobligated Funds Exempt From Apportionment	Е	D/C	D			A/S M				B/P/X		U	U	N	EP/ER	D/G -	- +	8
S/P	5324 463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)	Е	D/C	D	E		M						U	U	N	EG/EP	N -	- +	
S	5324 465000	Allotments - Expired Authority	Е	D/C	D/R	A/B/E		M				B/P/X		Е		K/N	EC/EG/EM/EP/ER/ES/ET/TR	N -	- +	10
S	5324 465000	Allotments - Expired Authority	Е	D/C	D	A/B/E		M				B/P/X		E		N	EP/ER	D/G -	- +	10
S/P	5324 470000	Commitments - Programs Subject to Apportionment	Е	D/C	D/R			A/S M						U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N -	- +	- 8
S/P	5324 470000	Commitments - Programs Subject to Apportionment	Е	D/C	D			A/S M						U	U	N	EP/ER	D/G -	- +	. 8
S/P	5324 472000	Commitments - Programs Exempt From Apportionment	Е	D/C	D/R			A/S M						U	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N -	- +	- 8

SUPPLEMENT

														TAS	TAS			Financing			
Assoc.	Line	USSGL		Begin/	Debit/	Reimb A	pport	Auth Avail	BEA	Borrow Fed/	Year of	PY				Trans.		Account			Addl.
Report	No.		USSGL Account Title	_						Source Nonfed	BA	Adj	Reduction Type	SF 133			Fund Type	Code	Debit	Credit	
S/P	5324	472000	Commitments - Programs Exempt From Apportionment	Е	D/C	D		A/S	M					U	U	N	EP/ER	D/G	-	+	8
C/D		0111 4																			
S/P		Obligate	d balance:	1																	
S/P	5331	Direct of	bligated balance, start of year																		
S/P	5331	422100	Unfilled Customer Orders Without Advance	В	D/C	D			M	F		X		U	U	N	EP/ER	D/G	-	+	6
S/P			Uncollected Subsidy from Program Account	В	D	D			M	F		X		U	U	N	EP/ER	D/G	-	+	
S/P	5331	422500	Expenditure Transfers From Trust Funds - Receivable	В	D/C	D			M			X		U	U	N	EP/ER	D/G	-	+	7
S/P	5331	422500	Expenditure Transfers From Trust Funds - Receivable	В	D/C	D			D/M			X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	7
S/P	5331	422512	Offsetting Collections - Expenditure Transfer from Trust Funds - Receivable - Adjustments for Trust Fund Share - Prior Year	В	D	D		S	D			X		U	U	N	EG	N	-	+	5
S/P	5331	428300	Interest Receivable From Treasury	В	D/C	D			M			X		U	U	N	EP/ER	D/G	-	+	
S/P	5331	428300	Interest Receivable From Treasury	В	D/C	D			D/M			X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P	5331	428500	Receivable From the Liquidating Fund	В	D	D			M			X		U	U	N	EP/ER	D/G	-	+	
S/P	5331	428500	Receivable From the Liquidating Fund	В	D	D			D/M			X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P	5331	428600	Receivable From the Financing Fund	В	D	D			M			X		U	U	N	EP/ER	D/G	-	+	
S/P	5331	428600	Receivable From the Financing Fund	В	D	D			D/M			X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P	5331	428700	Other Federal Receivables	В	D	D			M			X		U	U	N	EP/ER	D/G	-	+	
S/P	5331	428700	Other Federal Receivables	В	D	D			D/M			X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	5331	480100	Undelivered Orders - Obligations, Unpaid	В	D/C	D A	A/B/E		M			X		U	U	N	EP/ER	D/G	-	+	10
S/P	5331	480100	Undelivered Orders - Obligations, Unpaid	В	D/C	D A	A/B/E		D/M			X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	10
S/P			Delivered Orders - Obligations, Unpaid	В	D/C	D A	A/B/E		M			X		U	U	N	EP/ER	D/G	-	+	10
S/P	5331	490100	Delivered Orders - Obligations, Unpaid	В	D/C	D A	A/B/E		D/M			X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	10
																					
S/P			rsable obligated balance, start of year	1	ı																
S/P			Unfilled Customer Orders Without Advance	В	D/C	R			D/M	E/F		X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	7
S/P			Unfilled Customer Orders Without Advance	В	D/C	R			M	F		X		U	U	N	EP	G	-	+	7
S/P			Reimbursements Earned - Receivable	В	D/C	R			M	F		X		U	U	N	EP	G	-	+	7
S/P			Reimbursements Earned - Receivable	В	D/C	R			D/M	E/F		X		U/E			EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	7
S/P			Undelivered Orders - Obligations, Unpaid	В	D/C		A/B/E		D/M			X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	10
S/P	5332	490100	Delivered Orders - Obligations, Unpaid	В	D/C	R A	A/B/E		D/M			X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	10
S/P	5333	Discretion	onary obligated balance, start of year																		
S/P			Unfilled Customer Orders Without Advance	В	D/C	R			D	E/F		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	7
S/P			Expenditure Transfers From Trust Funds - Receivable	В	D/C	D			D			X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	7
S/P	5333	422512	Offsetting Collections - Expenditure Transfer from Trust Funds - Receivable - Adjustments for Trust Fund Share - Prior Year	В	D	D		S	D			X		U	U	N	EG	N	-	+	5
S/P	5333	425100	Reimbursements Earned - Receivable	В	D/C	R			D	E/F		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	7
S/P	5333	428300	Interest Receivable From Treasury	В	D/C	D			D			X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P	5333	428500	Receivable From the Liquidating Fund	В	D	D			D			X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	

Assoc. Report	Line No.		USSGL Account Title		Debit/					Borrow Fed/ Source Nonfed	Year of BA	PY Adj	Reduction Type	TAS Status SF 133		Trans.	Fund Type	Financing Account Code		Credit	Addl.
							Cat	Type Time		Source Monteu	DA		Reduction Type				**		Debit		IIIIO.
S/P			Receivable From the Financing Fund	В	D	D			D			X		U/E		X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P			Other Federal Receivables	В	D	D			D			X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P			Undelivered Orders - Obligations, Unpaid	В	D/C	D/R	A/B/I		D			X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	10
S/P	5333	490100	Delivered Orders - Obligations, Unpaid	В	D/C	D/R	A/B/I	E	D			X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	10
C/D	5224	35 34																			
S/P			ory obligated balance, start of year	D	D/C	n			3.4	E/E		37		T.T./EC	T I /IC	37/17/31	EC/EC/EM/ED/ED/EC/ET/ED	N		+	7
S/P			Unfilled Customer Orders Without Advance	В	D/C	R			M	E/F		X		U/E		X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-		
S/P			Unfilled Customer Orders Without Advance	В	D/C	R			M	F		X		U	U	N	EP	G D/G	-	+	7
S/P			Unfilled Customer Orders Without Advance	В	D/C	D			M	F		X		U	U	N	EP/ER	D/G	-	+	6
S/P			Uncollected Subsidy from Program Account	В	D	D			M	F		X		U	U	N	EP/ER	D/G	-	+	
S/P			Expenditure Transfers From Trust Funds - Receivable	В	D/C	D			M	-		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	7
S/P			Reimbursements Earned - Receivable	В	D/C	R			M	F		X		U	U	N	EP	G	-	+	7
S/P		425100	Reimbursements Earned - Receivable	В	D/C	R			M	E/F		X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	7
S/P			Interest Receivable From Treasury	В	D/C	D			M			X		U	U	N	EP/ER	D/G	-	+	
S/P			Interest Receivable From Treasury	В	D/C	D			M			X		U/E	U/E		EC/EG/EM/EP/ER/TR	N	-	+	
S/P			Receivable From the Liquidating Fund	В	D	D			M			X		U	U	N	EP/ER	D/G	-	+	
S/P			Receivable From the Liquidating Fund	В	D	D			M			X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P			Receivable From the Financing Fund	В	D	D			M			X		U	U	N	EP/ER	D/G	-	+	
S/P	5334		Receivable From the Financing Fund	В	D	D			M			X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P	5334	428700	Other Federal Receivables	В	D	D			M			X		U	U	N	EP/ER	D/G	-	+	
S/P	5334	428700	Other Federal Receivables	В	D	D			M			X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	5334		Undelivered Orders - Obligations, Unpaid	В	D/C	D	A/B/I	E	M			X		U	U	N	EP/ER	D/G	-	+	10
S/P	5334	480100	Undelivered Orders - Obligations, Unpaid	В	D/C	D/R	A/B/I	E	M			X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	10
S/P	5334	490100	Delivered Orders - Obligations, Unpaid	В	D/C	D	A/B/I	E	M			X		U	U	N	EP/ER	D/G	-	+	10
S/P	5334	490100	Delivered Orders - Obligations, Unpaid	В	D/C	D/R	A/B/I	Е	M			X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	10
S/P			oligated balance, end of year																		
S/P	5341	419900	Transfer of Expired Expenditure Transfers - Receivable	E	D/C	D			D/M	F		B/P/X		U/E	U/E	X/K/N	ET	N	-	+	
S/P	5341	422300	Uncollected Subsidy from Program Account	E	D/C	D			M	F		B/P/X		U	U	N	EP/ER	D/G	-	+	7
S/P	5341	422500	Expenditure Transfers From Trust Funds - Receivable	E	D/C	D			D/M	I		B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	7
S/P	5341	422512	Offsetting Collections - Expenditure Transfer from Trust Funds - Receivable - Adjustments for Trust Fund Share - Prior Year	Е	D/C	D		S	D			B/P/X		U	U	N	EG	N	-	+	5
S/P	5341	423200	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	Е	D/C	D			M	F		B/P/X		U	U	N	EP/ER	D/G	-	+	
S/P	5341	423200	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	Е	D/C	D			D/M	F		B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	5341	428300	Interest Receivable From Treasury	Е	D/C	D			M			B/P/X		U	U	N	EP/ER	D/G	-	+	
S/P	5341	428300	Interest Receivable From Treasury	Е	D/C	D			D/M			B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P	5341	428500	Receivable From the Liquidating Fund	Е	D/C	D			M			B/P		U	U	N	EP/ER	D/G	-	+	
S/P			Receivable From the Liquidating Fund	Е	D	D			M			X		U	U	N	EP/ER	D/G	-	+	
S/P	5341		Receivable From the Liquidating Fund	Е	D/C	D			D/M			B/P		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P	5341	428500	Receivable From the Liquidating Fund	Е	D	D			D/M			X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	

Assoc.	Line No.		USSGL Account Title	-	Debit/ Credit	Reimb Flag	Apport Cat		BEA Borro	ow Fed/	Year of BA	PY Adj	Reduction Type	TAS Status SF 133		Trans.	Fund Type	Financing Account Code		Credit	Addl. Info.
S/P	5341	428600	Receivable From the Financing Fund	Е	D/C	D			M			B/P		U	U	N	EP/ER	D/G	-	+	=
S/P			Receivable From the Financing Fund	Е	D	D			M			X		U	U	N	EP/ER	D/G	-	+	
S/P			Receivable From the Financing Fund	Е	D/C	D			D/M			B/P		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	_	+	
S/P			Receivable From the Financing Fund	E	D	D			D/M			X		U/E	U/E		EC/EG/EM/EP/ER/TR	N	-	+	
S/P		428700	Other Federal Receivables	Е	D/C	D			M			B/P		U	U	N	EP/ER	D/G	-	+	
S/P		428700	Other Federal Receivables	Е	D	D			M			X		U	U	N	EP/ER	D/G	-	+	
S/P	5341	428700	Other Federal Receivables	Е	D/C	D			D/M			B/P		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	5341	428700	Other Federal Receivables	Е	D	D			D/M			X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	5341	480100	Undelivered Orders - Obligations, Unpaid	Е	D/C	D	A/B/E		M			B/P/X		U	U	N	EP/ER	D/G	-	+	10
S/P	5341	480100	Undelivered Orders - Obligations, Unpaid	Е	D/C	D	A/B/E		D/M			B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	10
S/P	5341	483100	Undelivered Orders - Obligations Transferred, Unpaid	E	D/C	D			M	F		B/P/X		U	U	N	EP/ER	D/G	-	+	
S/P	5341	483100	Undelivered Orders - Obligations Transferred, Unpaid	Е	D/C	D			D/M	F		B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	5341	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	Е	D/C	D			М			B/P/X		U	U	N	EP/ER	D/G	-	+	
S/P	5341	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	Е	D/C	D			D/M			B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	5341	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	Е	D/C	D	A/B/E		M			B/P/X		U	U	N	EP/ER	D/G	1	+	8
S/P	5341		Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	Е	D/C	D	A/B/E		D/M			B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8
S/P	5341		Delivered Orders - Obligations, Unpaid	E	D/C	D	A/B/E		M			B/P/X		U	U	N	EP/ER	D/G	-	+	10
S/P	5341	490100	Delivered Orders - Obligations, Unpaid	Е	D/C	D	A/B/E		D/M			B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	10
S/P	5341	493100	Delivered Orders - Obligations Transferred, Unpaid	E	D/C	D			M	F		B/P/X		U	U	N	EP/ER	D/G	-	+	
S/P	5341		Delivered Orders - Obligations Transferred, Unpaid	Е	D/C	D			D/M	F		B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	5341	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	Е	D/C	D			M			B/P/X		U	U	N	EP/ER	D/G	-	+	
S/P	5341	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	Е	D/C	D			D/M			B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	5341	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	Е	D/C	D	A/B/E		M			B/P/X		U	U	N	EP/ER	D/G	-	+	8
S/P	5341	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	Е	D/C	D	A/B/E		D/M			B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8
S/P	5342	Reimbu	rsable obligated balance, end of year				4														
S/P	5342	422100	Unfilled Customer Orders Without Advance	Е	D/C	R			D/M	E/F		B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	7
S/P	5342	422100	Unfilled Customer Orders Without Advance	Е	D/C	R			M	F		X		U	U	N	EP	G	-	+	7
S/P	5342	423000	Unfilled Customer Orders Without Advance - Transferred	Е	D/C	R			D/M	E/F		B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	5342	423300	Reimbursements Earned - Receivable - Transferred	Е	D/C	R			D/M	E/F		B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	5342	423400	Other Federal Receivables - Transferred	Е	D/C	R			D/M	F		B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	5342	425100	Reimbursements Earned - Receivable	E	D/C	R			D/M	E/F		B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	7
S/P	5342	425100	Reimbursements Earned - Receivable	Е	D/C	R			M	F		X		U	U	N	EP	G		+	7
S/P	5342	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	R	A/B/E		D/M			B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	10

Assoc	Line	USSGL		Dogin	/ Debit/	Daimh	Annort	Auth	Avail BEA	Роммом	Fed/	Year of	PY	TAS Status S	ΓAS totus	Trons		Financin Account	-	Addl.
Assoc. Report	No.		USSGL Account Title	End	Credit	Flag	Apport Cat		Time Cat				Adj	F 133 S			Fund Type	Code		Credit Info.
S/P	5342	483100	Undelivered Orders - Obligations Transferred, Unpaid	Е	D/C	R			D/M		F		B/P/X	U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+
S/P	5342	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	Е	D/C	R			D/M				B/P/X	U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+
S/P	5342	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	Е	D/C	R	A/B/E		D/M				B/P/X	U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+ 8
S/P	5342	490100	Delivered Orders - Obligations, Unpaid	Е	D/C	R	A/B/E		D/M				B/P/X	U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+ 10
S/P	5342	493100	Delivered Orders - Obligations Transferred, Unpaid	Е	D/C	R			D/M		F		B/P/X	U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+
S/P	5342	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	Е	D/C	R			D/M				B/P/X	U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+
S/P	5342	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	Е	D/C	R	A/B/E		D/M				B/P/X	U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+ 8
S/P			onary obligated balance, end of year																	
S/P			Transfer of Expired Expenditure Transfers - Receivable	E	D/C	D			D		F		B/P/X	U/E	U/E	X/K/N	ET	N	-	+
S/P	5343	422100	Unfilled Customer Orders Without Advance	E	D/C	R			D		E/F		B/P/X	U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+ 7
S/P	5343	422500	Expenditure Transfers From Trust Funds - Receivable	E	D/C	D			D				B/P/X	U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+ 7
S/P	5343	422512	Offsetting Collections - Expenditure Transfer from Trust Funds - Receivable - Adjustments for Trust Fund Share - Prior Year	Е	D/C	D		S	D				B/P/X	U	U	N	EG	N	-	+ 5
S/P	5343	423000	Unfilled Customer Orders Without Advance - Transferred	Е	D/C	R			D		E/F		B/P/X	U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+
S/P	5343	423200	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	Е	D/C	D			D		F		B/P/X	U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+
S/P	5343	423300	Reimbursements Earned - Receivable - Transferred	Е	D/C	R			D		E/F		B/P/X	U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+
S/P	5343	423400	Other Federal Receivables - Transferred	Е	D/C	D/R			D		F		B/P/X	U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+
S/P	5343	425100	Reimbursements Earned - Receivable	Е	D/C	R			D		E/F		B/P/X	U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+ 7
S/P	5343	428300	Interest Receivable From Treasury	Е	D/C	D			D				B/P/X	U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+
S/P	5343	428500	Receivable From the Liquidating Fund	Е	D/C	D			D				B/P	U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+
S/P	5343	428500	Receivable From the Liquidating Fund	Е	D	D			D				X	U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+
S/P	5343	428600	Receivable From the Financing Fund	Е	D/C	D			D				B/P	U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+
S/P	5343	428600	Receivable From the Financing Fund	Е	D	D			D				X	U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+
S/P	5343	428700	Other Federal Receivables	Е	D/C	D			D				B/P	U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+
S/P	5343	428700	Other Federal Receivables	Е	D	D			D				X	U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+
S/P	5343	480100	Undelivered Orders - Obligations, Unpaid	Е	D/C	D/R	A/B/E		D				B/P/X	U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+ 10
S/P	5343	483100	Undelivered Orders - Obligations Transferred, Unpaid	Е	D/C	D/R			D		F		B/P/X	U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+
S/P	5343	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	Е	D/C	D/R			D				B/P/X	U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+
S/P	5343	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	Е	D/C	D/R	A/B/E		D				B/P/X	U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+ 8
S/P	5343	490100	Delivered Orders - Obligations, Unpaid	Е	D/C	D/R	A/B/E		D				B/P/X	U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+ 10
S/P			Delivered Orders - Obligations Transferred, Unpaid	Е	D/C	D/R			D		F		B/P/X			X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+
S/P			Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	Е	D/C	D/R			D				B/P/X			X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+
S/P	5343	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	Е	D/C	D/R	A/B/E		D				B/P/X	U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+ 8

Assoc.	Line	USSGL		Begin/	Debit/	Reimb Ap	port /	Auth Avail	BEA B	orrow Fed/	Year of	PY		TAS Status	TAS Status	Trans.		Financing Account			Addl.
Report	No.		USSGL Account Title			_				ource Nonfed	BA	Adj	Reduction Type	SF 133			Fund Type	Code	Debit	Credit	
																	* -			=	=
S/P	5344	Mandate	ory obligated balance, end of year																		
S/P			Transfer of Expired Expenditure Transfers - Receivable	Е	D/C	D			M	F		B/P/X		U/E	U/E	X/K/N	ET	N	_	+	
S/P	5344		Unfilled Customer Orders Without Advance	Е	D/C	R			M	E/F		B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	_	+	7
S/P		422100	Unfilled Customer Orders Without Advance	E	D/C	R			M	F		X		U	U	N	EP	G	_	+	7
S/P			Uncollected Subsidy from Program Account	E	D/C	D			M	F		B/P/X		U	U	N	EP/ER	D/G	_	+	7
S/P			Expenditure Transfers From Trust Funds - Receivable	Е	D/C	D			M			B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	7
S/P	5344	423000	Unfilled Customer Orders Without Advance - Transferred	Е	D/C	R			M	E/F		B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	5344	423200	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	Е	D/C	D			M	F		B/P/X		U	U	N	EP/ER	D/G	-	+	
S/P		423200	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	Е	D/C	D			M	F		B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	-
S/P		423300	Reimbursements Earned - Receivable - Transferred	Е	D/C	R			M	E/F		B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	-
S/P	5344	423400	Other Federal Receivables - Transferred	Е	D/C	D/R			M	F		B/P/X		U/E	U/E		EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	-
S/P	5344	425100	Reimbursements Earned - Receivable	Е	D/C	R			M	E/F		B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	7
S/P	5344	425100	Reimbursements Earned - Receivable	Е	D/C	R			M	F		X		U	U	N	EP	G	-	+	7
S/P			Interest Receivable From Treasury	Е	D/C	D			M			B/P/X		U	U	N	EP/ER	D/G	-	+	
S/P		428300	Interest Receivable From Treasury	Е	D/C	D			M			B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	-	+	
S/P			Receivable From the Liquidating Fund	Е	D/C	D			M			B/P		U	U	N	EP/ER	D/G	-	+	
S/P			Receivable From the Liquidating Fund	Е	D	D			M			X		U	U	N	EP/ER	D/G	_	+	
S/P			Receivable From the Liquidating Fund	E	D/C	D			M			B/P		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	_	+	-
S/P			Receivable From the Liquidating Fund	E	D	D			M			X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	_	+	
S/P			Receivable From the Financing Fund	Е	D/C	D			M			B/P		U	U	N	EP/ER	D/G	-	+	
S/P			Receivable From the Financing Fund	Е	D	D			M			X		U	U	N	EP/ER	D/G	_	+	
S/P			Receivable From the Financing Fund	Е	D/C	D			M			B/P		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	_	+	
S/P			Receivable From the Financing Fund	E	D	D			M			X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/TR	N	_	+	
S/P			Other Federal Receivables	E	D/C	D			M			B/P		U	U	N	EP/ER	D/G	_	+	
S/P		428700	Other Federal Receivables	E	D	D			M			X		U	U	N	EP/ER	D/G	_	+	
S/P			Other Federal Receivables	E	D/C	D			M			B/P		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	_	+	
S/P		428700	Other Federal Receivables	E	D	D			M			X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	_	+	
S/P			Undelivered Orders - Obligations, Unpaid	E	D/C		B/E		M			B/P/X		U	U	N	EP/ER	D/G	_	+	10
S/P			Undelivered Orders - Obligations, Unpaid	E	D/C		B/E		M			B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	_	+	10
S/P			Undelivered Orders - Obligations Transferred, Unpaid	E	D/C	D	D-2		M	F		B/P/X		U	U	N	EP/ER	D/G	-	+	
S/P			Undelivered Orders - Obligations Transferred, Unpaid	E	D/C	D/R			M	F		B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	_	+	
S/P			Downward Adjustments of Prior-Year Unpaid Undelivered Orders -	E	D/C	D			M	1		B/P/X		U	U	N	EP/ER	D/G	_	+	
5/1	2211	.0,100	Obligations, Recoveries		2,0							J. 1. / 2. 1				1 .	DI/DIX	2,3		•	
S/P	5344	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	Е	D/C	D/R			М			B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	5344	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	Е	D/C	D A/	В/Е		М			B/P/X		U	U	N	EP/ER	D/G	-	+	8
S/P	5344	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	Е	D/C	D/R A/	В/Е		М			B/P/X		U/E	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8

			OCCUPANT OF TO	o una c			· top	0 0 2	Dauget Excouncil and D	augotal y 11000	urces and budget Frogram and Th					
Assoc Repo		USSGL Acct.	USSGL Account Title		Debit/ Credit	Reimb Flag		rt Auth Type	Avail BEA Borrow Fed/ Time Cat Source Nonfec	Year of PY BA Adj	TAS TAS Status Status Trans		Financing Account Code I	Debit (Credit	Addl. Info.
S/P	5344	490100	Delivered Orders - Obligations, Unpaid	Е	D/C	D	A/B/I	Е	M	B/P/X	U U N	EP/ER	D/G	-	+	10
S/P	5344	490100	Delivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/I	Е	M	B/P/X	U/E U/E X/K/î	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	10
S/P			Delivered Orders - Obligations Transferred, Unpaid	Е	D/C	D			M F	B/P/X	U U N	EP/ER	D/G	-	+	
S/P			Delivered Orders - Obligations Transferred, Unpaid	Е	D/C	D/R			M F	B/P/X	U/E U/E X/K/î	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	5344	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	Е	D/C	D			M	B/P/X	U U N	EP/ER	D/G	-	+	
S/P			Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	Е	D/C	D/R			M	B/P/X	U/E U/E X/K/1	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
S/P	5344	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	Е	D/C	D	A/B/I	Е	M	B/P/X	U U N	EP/ER	D/G	-	+	8
S/P	5344	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	Е	D/C	D/R	A/B/I	Е	M	B/P/X	U/E U/E X/K/I	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	8
P		UNFUN	NDED DEFICIENCIES													
P	7000	Unfund	led deficiency, start of year (-)	1		T	1									
P	7010		ficiency (-)												\longrightarrow	
P		This lin	e is not required to be supported by the USSGL at this time, but will be re	equired	in the f	uture.	T									
	=010														\longrightarrow	
P	7012		ary resources used to liquidate deficiencies													
P		This lin	e is not required to be supported by the USSGL at this time, but will be r	equired	in the f	uture.	T									
	5020	TT 6 1														
P	7020		led deficiency, end of year (-)													
P		This lin	e is not required to be supported by the USSGL at this time, but will be re	equired	in the f	uture.	I									
S/P		FOOT	NOTES AND ADDITIONAL INFORMATION:												\rightarrow	-
5/1		10011	WOLES IN TABLETON IN CRIMINATION.													-
S/P		1	When the SF 133/Schedule P 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.													
S/P		2	Anticipated amounts should be zero for the yearend preclosing trial balance.													
		1														

	 **************************************						PD 1 F						TAS	Financing	5	
Assoc. Report		USSGL Account Title	Begin/ Debit/ End Credit	Reimb App Flag Ca	oort Auth at Type	Avail Time	BEA Borrow Cat Source	Fed/ Nonfed	Year of BA	PY Adj	Reduction Type	Status SF 133		Account Code	Debit Credi	Addl. it Info.
S/P	3	The total of the specified balances in the USSGL accounts for this line should equal the beginning balances of USSGL accounts 445000, 465000, and 462000.														
S/P	4	Refer to OMB Circular No. A-11 for detailed information on reporting Apport. Cat. B information.														
S/P	5	USSGL account balance must be zero for the yearend preclosing trial balance.														
S/P	6	Permutation available through FY 2021-12 GTAS Reporting Window (including FY 2021-12 GTAS revision window.)														
S/P	7	A domain value "C" (for credit) is only shown in the GTAS attribute "Debit/Credit" column to allow agencies to continue to report abnormal balances while working on resolving their recording and reporting issues. All abnormal balances must be resolved before the FY 2022-09 GTAS reporting window. For the FY 2022-09 GTAS reporting window, the credit will be removed from the USSGL to SF 133/Schedule P crosswalk.														
S/P	8	A domain value "D" (for debit) is only shown in the GTAS attribute "Debit/Credit" column to allow agencies to continue to report abnormal balances while working on resolving their recording and reporting issues. All abnormal balances must be resolved before the FY 2022-09 GTAS reporting window. For the FY 2022-09 GTAS reporting window, the debit will be removed from the USSGL to SF 133/Schedule P crosswalk.														
S/P	9	A domain value "C" (for credit) is only shown in the GTAS attribute "Debit/Credit" column to allow agencies to continue to report abnormal balances while working on resolving their recording and reporting issues. All abnormal balances must be resolved before the FY 2023-09 GTAS reporting window. For the FY 2023-09 GTAS reporting window, the credit will be removed from the USSGL to SF 133/Schedule P crosswalk.														

Part 1 Fiscal Year 2021 Reporting
SUPPLEMENT Section V

	USSGL Acct.	USSGL Account Title	Begin/ End Credi				PY Adj	Status		Financing Account Code	Debit C	Addl.
S/P		A domain value "D" (for debit) is only shown in the GTAS attribute "Debit/Credit" column to allow agencies to continue to report abnormal balances while working on resolving their recording and reporting issues. All abnormal balances must be resolved before the FY 2023-09 GTAS reporting window. For the FY 2023-09 GTAS reporting window, the debit will be removed from the USSGL to SF 133/Schedule P crosswalk.										
S/P		This permutation is to be used for only TAS 097X2021 and is effective until Period 2021-12.										
S/P		For Fund Type attribute domain values "ES/ET", this permutation is only effective until FY 2021-12 GTAS Reporting Window (including FY 2021-12 GTAS revision window).										



Treasury Financial Manual

Part 1, Section VI: USSGL Crosswalks to Reclassified Statements

This section includes crosswalks for use in Fiscal Year 2021 GTAS Reporting. These crosswalks map USSGL accounts to external reports in accordance with TFM Volume I, Part 2, Chapter 4700, Federal Entity Reporting Requirements for the *Financial Report of the United States Government*. 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 6-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 Fiscal Service:

Section VI	Page Number
USSGL Crosswalk Reclassified Balance Sheet (RBS)	VI RBS - 1
USSGL Crosswalk Reclassified Statement of Net Cost (RSNC)	VI RSNC - 1
USSGL Crosswalk Reclassified Statement of Operations and Changes in Net Position (RSOCNP)	VI RSOCNP - 1

	USSGL Acct.	USSGL Account Title	Begin/ End	Fed/ NonFed	Reporting Type Code	Addl.
No.	Assets (N		Ellu	Nonred	Type Code	Info.
		vernmental				
1		lance with Treasury (Note 3) (RC 40)	г	-	T: /I.I	I
1	101000 109000	Fund Balance With Treasury Fund Balance With Treasury While Awaiting a Warrant	E E	G G	E/U E/U	
2		ents[, net] (Note 5)			2,0	
					l T	
2.1 2.1	161000	Investments (Note 5) (RC 01) Investments in U.S. Treasury Securities Issued by the	Е	F	E/U	
2.1	101000	Bureau of the Fiscal Service	L	1	L/O	
2.1	161100	Discount on U.S. Treasury Securities Issued by the	Е	F	E/U	
2.1	161200	Bureau of the Fiscal Service Premium on U.S. Treasury Securities Issued by the	Е	F	E/U	
2.1	101200	Bureau of the Fiscal Service	L	I.	E/O	
2.1	161300	Amortization of Discount and Premium on U.S.	Е	F	E/U	
		Treasury Securities Issued by the Bureau of the Fiscal Service				
2.1	161800	Market Adjustment - Investments	Е	F	E/U	
2.1	162000	Investments in Securities Other Than the Bureau of the	E	F	E/U	
		Fiscal Service Securities				
2.1	162100	Discount on Securities Other Than the Bureau of the	Е	F	E/U	
2.1	162200	Fiscal Service Securities Premium on Securities Other Than the Bureau of the	Е	F	E/U	
2.1	102200	Fiscal Service Securities	L	1	L/O	
2.1	162300	Amortization of Discount and Premium on Securities	Е	F	E/U	
2.1	162000	Other Than the Bureau of the Fiscal Service Securities	г	г	T: /I.I	
2.1	163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service	Е	F	E/U	
2.1	163100	Discount on U.S. Treasury Zero Coupon Bonds Issued	Е	F	E/U	
		by the Bureau of the Fiscal Service				
2.1	163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal	Е	F	E/U	
		Service				
2.1	164300	Allowance for Subsidy - Preferred Stock Accounted for	Е	F	E/U	
2.1	1,00000	Under the Provisions of the Federal Credit Reform Act			T: /T.1	
2.1	169000	Other Investments	Е	F	E/U	
2.2		receivable - investments (Note 5) (RC 02)	E	Б	E/II	7
2.2	134200	Interest Receivable - Investments	Е	F	E/U	7
3	Accounts	s receivable[, net] (Note 6)				
3.1		agency's custodial and non-entity liabilities - other tha	n the G	eneral		
3.1	Fund of t 198100	the U.S. Government (RC 10) Receivable from Custodian or Non-Entity Assets	Е	F	E/U	
3.1	170100	Receivable From a Federal Agency - Other Than the	L	1	L/ C	
		General Fund of the U.S. Government				
3.2	Accounts	s receivable, capital transfers (RC 12)				
3.2	192300	Contingent Receivable for Capital Transfers	Е	F	E/U	
3.2	192500	Capital Transfers Receivable	Е	F	E/U	
3.3		rogram contributions receivable (RC 21)				I
3.3	132000 132100	Funded Employment Benefit Contributions Receivable Unfunded FECA Benefit Contributions Receivable	E E	F F	E/U U	7
3.3			L E	F	U	,
3.4 3.4	Accounts 131000	Accounts Receivable	Е	F	E/U	7
3.4	131900	Allowance for Loss on Accounts Receivable	E	F	E/U	7
3.4	136000	Penalties and Fines Receivable - Not Otherwise	E	F	E/U	7
2.4	126700	Classified Allowance for Loss on Penalties and Fines Receivable -	E	E	E/I 1	7
3.4	136700	Not Otherwise Classified	Е	F	E/U	7
3.4	137000	Administrative Fees Receivable - Not Otherwise	Е	F	E/U	7
2.4	127700	Classified	F	г	E/II	7
3.4	137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	Е	F	E/U	7
L	1	1	1	I .	I	l

Line	USSGL		Begin/	Fed/	Reporting	Addl.
No.	Acct.	USSGL Account Title	End	NonFed	Type Code	Info.
3.4	199000	Other Assets	Е	F	E/U	7
3.5	Transfer	rs receivable (RC 27)				
3.5	133000	Receivable for Transfers of Currently Invested Balances	Е	F	E/U	7
3.5	133500	Expenditure Transfers Receivable	Е	F	E/U	7
3.5	139000	Appropriated Dedicated Collections Receivable	Е	F	E/U	
4	Loans re	ceivable, net				
4.1	Interest	receivable - loans and not otherwise classified (RC 04)				
4.1	134000	Interest Receivable - Not Otherwise Classified	Е	F	E/U	7
4.1	134100	Interest Receivable - Loans	Е	F	E/U	7
4.2	+	ceivable (RC 17)	1			
4.2	135000	Loans Receivable	E	F	E/U	7
4.2	135100	Capitalized Loan Interest Receivable - Non-Credit Reform	Е	F	E/U	7
4.2	136100	Penalties and Fines Receivable - Loans	Е	F	E/U	7
4.2	137100	Administrative Fees Receivable - Loans	Е	F	E/U	7
5		s and prepayments (RC 23)	Г	г	E/II	7
5	141000	Advances and Prepayments	Е	F	E/U	7
6	Other As	ssets (Note 12)				
6.1	+	sets (RC 30)	T			T
6.1	192100	Receivable From Appropriations	Е	G	E/U	
6.1	199000 199010	Other Assets Other Assets - General Fund of the U.S. Government	E E	G F	E/U U	
			Е	I.	1	
6.2	Asset for 198000	agency's custodial and non-entity liabilities (RC 46) Asset for Agency's Custodial and Non-Entity Liabilities -	Е	F	U	
0.2	198000	General Fund of the U.S. Government	Е	г	U	
8		an intra-governmental/With the public d other monetary assets (Note 4)]	
8	110100	General Fund of the U.S. Government's Operating Cash	Е	N	U	
8	110300	Restricted Operating Cash	Е	N	U	
8	110900	Checks Outstanding	Е	N	U	
8	111000 112000	Undeposited Collections	E E	N N	E/U E/U	
8	112500	Imprest Funds U.S. Debit Card Funds	E	N	E/U	
8	113000	Funds Held Outside of Treasury - Budgetary	E	N	E/U	
8	113500	Funds Held Outside of Treasury - Non-Budgetary	Е	N	E/U	
8	113510	Restricted Cash Held Outside of Treasury - Non- Budgetary	Е	N	E/U	
8	114500	Cash Held by U.S. Disbursing Officers Outside the Treasury's General Account	Е	N	U	
8	119000	Other Cash	Е	N	E/U	
8	119090 119305	Other Cash - International Monetary Fund International Monetary Fund - Letter of Credit	E E		U	
8	119305	International Monetary Fund - Receivable/Payable	E		U	
8	119307	Currency Valuation Adjustment International Monetary Fund - Dollar Deposits With the	Е		U	
8	119309	IMF International Monetary Fund - Currency Holdings	Е		U	
8	119333	International Monetary Fund - Reserve Position	E		U	
8	119400	Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)	Е	N	E/U	
8	119500	Other Monetary Assets	Е	N	E/U	
8	120000	Foreign Currency	Е	N	E/U	
8	120500	Foreign Currency Denominated Equivalent Assets Uninvested Foreign Currency	E	N	E	
8	120900 123500	Foreign Currency Held Outside Of Treasury - Non-	E E	N N	E/U	
3	123300	Budgetary		11	E, S	

	USSGL		Begin/	Fed/	Reporting	Addl.
No.	Acct.	USSGL Account Title	End	NonFed	Type Code	Info.
8	134400	Interest Receivable on Special Drawing Rights (SDR)	Е	N	Е	
8	138400	Interest Receivable - Foreign Currency Denominated Assets	Е	N	Е	
8	153100	Seized Monetary Instruments	Е	N	E/U	
8	153200	Seized Cash Deposited	Е	N	E/U	
9	Aggaunts	s receivable[, net] (Notes 6 and 7)			1	
9	131000	Accounts Receivable	Е	N	E/U	
9	131900	Allowance for Loss on Accounts Receivable	E	N	E/U	
9	132000	Funded Employment Benefit Contributions Receivable	E	N	E/U	
9	132100	Unfunded FECA Benefit Contributions Receivable	E	N	U	
9	132500	Taxes Receivable	Е	N	E/U	
9	132900	Allowance for Loss on Taxes Receivable	Е	N	E/U	
9	134000	Interest Receivable - Not Otherwise Classified	Е	N	E/U	
9	134300	Interest Receivable - Taxes	Е	N	E/U	
9	134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified	Е	N	E/U	
9	134800	Allowance for Loss on Interest Receivable - Taxes	Е	N	E/U	
9	136000	Penalties and Fines Receivable - Not Otherwise Classified	Е	N	E/U	
9	136300	Penalties and Fines Receivable - Taxes	Е	N	E/U	
9	136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	Е	N	E/U	
9	136800	Allowance for Loss on Penalties and Fines Receivable - Taxes	Е	N	E/U	
9	137000	Administrative Fees Receivable - Not Otherwise Classified	Е	N	E/U	
9	137300	Administrative Fees Receivable - Taxes	Е	N	E/U	
9	137400	Criminal Restitution Receivable	Е	N	E/U	
9	137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	Е	N	E/U	
9	137800	Allowance for Loss on Administrative Fees Receivable - Taxes	Е	N	E/U	
9	137900	Allowance for Loss on Criminal Restitution Receivable	Е	N	E/U	
10		ceivable, net (Note 8)	ı	ı		ı
10	134100	Interest Receivable - Loans	Е	N	E/U	
10	134500	Allowance for Loss on Interest Receivable - Loans	E	N	E/U	
10	135000	Loans Receivable	E	N	E/U	
10	135090 135900	Loans Receivable - International Monetary Fund Allowance for Loss on Loans Receivable	E E	N	U E/U	
10	135990	Allowance for Loss on Loans Receivable - International	E	IN	U U	
10	133770	Monetary Fund	L			
10	136100	Penalties and Fines Receivable - Loans	Е	N	E/U	
10	136500	Allowance for Loss on Penalties and Fines Receivable - Loans	E	N	E/U	
10	137100	Administrative Fees Receivable - Loans	Е	N	E/U	
10	137500	Allowance for Loss on Administrative Fees Receivable - Loans	E	N	E/U	
10	138000	Loans Receivable - Troubled Assets Relief Program	Е	N	E/U	
10	138100	Interest Receivable - Loans - Troubled Assets Relief Program	E	N	E/U	
10	138500	Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program	Е	N	E/U	
10	138900	Allowance for Subsidy - Loans - Troubled Assets Relief Program	Е	N	E/U	
10	139900	Allowance for Subsidy	Е	N	E/U	
10	155100	Foreclosed Property	E	N	E/U	
10	155900	Foreclosed Property - Allowance	E	N	E/U	
10	164200	Preferred Stock Accounted for Under the Provisions of	E	N	E/U	
		the Federal Credit Reform Act				
10	164300	Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	Е	N	E/U	
10	164400	Common Stock Accounted for Under the Provisions of	Е	N	E/U	
		the Federal Credit Reform Act				

SUPPLEMENT

	USSGL		Begin/	Fed/	Reporting	Addl.
No.	Acct.	USSGL Account Title	End	NonFed	Type Code	Info.
10	164500	Allowance for Subsidy - Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act	Е	N	E/U	
10	164600	Discount on Securities Account for Under the	Е	N	E/U	
		Provisions of the Federal Credit Reform Act				
10	164700	Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act	Е	N	E/U	
11	Inventor	y and related property, net (Note 9)				
11	151100	Operating Materials and Supplies Held for Use	Е		E/U	
11	151200	Operating Materials and Supplies Held in Reserve for Future Use	Е		E/U	
11	151300	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable	Е		E/U	
11	151400	Operating Materials and Supplies Held for Repair	Е		E/U	
11	151600	Operating Materials and Supplies in Development	E		E/U	
11	151900	Operating Materials and Supplies - Allowance	Е		E/U	
11	152100	Inventory Purchased for Resale	Е		E/U	
11	152200	Inventory Held in Reserve for Future Sale	Е		E/U	
11	152300	Inventory Held for Repair	Е		E/U	
11	152400 152500	Inventory - Excess, Obsolete, and Unserviceable	E		E/U E/U	
11	152500	Inventory - Raw Materials Inventory - Work-in-Process	E E		E/U	
11	152700	Inventory - Work-in-Frocess Inventory - Finished Goods	E		E/U	
11	152900	Inventory - I missied Goods Inventory - Allowance	E		E/U	
11	154100	Forfeited Property Held for Sale	E	N	E/U	
11	154200	Forfeited Property Held for Donation or Use	E	N	E/U	
11	154900	Forfeited Property - Allowance	Е	N	E/U	
11	156100	Commodities Held Under Price Support and Stabilization Support Programs	Е	N	E/U	
11	156900	Commodities - Allowance	Е	N	E/U	
11	157100	Stockpile Materials Held in Reserve	Е	N	E/U	
11	157200	Stockpile Materials Held for Sale	Е	N	E/U	
11	159100	Other Related Property	Е	N	E/U	
11	159900	Other Related Property - Allowance	E	N	E/U	
12	General	property[, plant,] and equipment, net (Note 10)				
12	171100	Land and Land Rights	Е		E/U	
12	171200	Improvements to Land	Е		E/U	
12	171900	Accumulated Depreciation on Improvements to Land	Е		E/U	
12	172000	Construction-in-Progress	Е		E/U	
12	173000	Buildings, Improvements, and Renovations	Е		E/U	
12	173900	Accumulated Depreciation on Buildings, Improvements, and Renovations	Е		E/U	
12	174000	Other Structures and Facilities	Е		E/U	
12	174900	Accumulated Depreciation on Other Structures and Facilities	Е		E/U	
12	175000	Equipment	E		E/U	
12	175900	Accumulated Depreciation on Equipment	Е		E/U	
12	181000	Assets Under Capital Lease	E		E/U	
12	181900	Accumulated Depreciation on Assets Under Capital Lease	Е		E/U	
12	182000	Leasehold Improvements	Е		E/U	
12	182900	Accumulated Amortization on Leasehold Improvements	Е		E/U	
12	183000	Internal-Use Software	Е		E/U	
12	183200	Internal-Use Software in Development	Е		E/U	
12	183900	Accumulated Amortization on Internal-Use Software	Е		E/U	
12	184000	Other Natural Resources	Е		E/U	
12	184900	Allowance for Depletion	E		E/U	
12	189000	Other General Property, Plant, and Equipment	E		E/U	
12	189900	Accumulated Depreciation on Other General Property, Plant, and Equipment	Е		E/U	
13	Advance	s and prepayments				
13	141000	Advances and Prepayments	Е	N	E/U	

	T100 0T		n . /	- ·		
Line	USSGL Acct.	LISSCI Assount Title	Begin/ End	Fed/ NonFed	Reporting	Addl. Info.
No.		USSGL Account Title	Ena	NonFed	Type Code	Inio.
14		ents [,net] (Note 5)	-	3.7	T: /T.I	
14	134200	Interest Receivable - Investments	E E	N N	E/U E/U	
14	134600	Allowance for Loss on Interest Receivable - Investments	E	IN	E/U	
14	161000	Investments in U.S. Treasury Securities Issued by the	Е	N	E/U	
17	101000	Bureau of the Fiscal Service	L	11	L/O	
14	161100	Discount on U.S. Treasury Securities Issued by the	Е	N	E/U	
		Bureau of the Fiscal Service				
14	161200	Premium on U.S. Treasury Securities Issued by the	Е	N	E/U	
		Bureau of the Fiscal Service				
14	161300	Amortization of Discount and Premium on U.S.	Е	N	E/U	
		Treasury Securities Issued by the Bureau of the Fiscal				
		Service				
14	161800	Market Adjustment - Investments	Е	E/N	E/U	
14	162000	Investments in Securities Other Than the Bureau of the	Е	E/N	E/U	3
	1.62100	Fiscal Service Securities	-	3.7	7.77	_
14	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities	Е	N	E/U	3
1.4	162200	Premium on Securities Other Than the Bureau of the	Е	NT.	T: /T I	2
14	162200	Fiscal Service Securities Other I han the Bureau of the	Е	N	E/U	3
14	162300	Amortization of Discount and Premium on Securities	Е	N	E/U	3
17	102300	Other Than the Bureau of the Fiscal Service Securities	L	11	L/O	3
14	167000	Foreign Investments	Е	N	Е	
14	167100	Discount on Foreign Investments	E	N	E	
14	167200	Premium on Foreign Investments	Е	N	Е	
14	167900	Foreign Exchange Rate Revalue Adjustments -	Е	N	Е	
		Investments				
14	169000	Other Investments	Е	N	E/U	3
15	Investme	ent in special purpose vehicles				
15	Investme	ne in special put pose venicles				
16	Investme	ents in government-sponsored enterprises				
16	165000	Preferred Stock in Federal Government Sponsored	Е	N	E/U	
		Enterprise				
16	165100	Market Adjustment - Senior Preferred Stock in Federal	Е	N	E/U	
		Government Sponsored Enterprise				
16	165200	Common Stock Warrants in Federal Government	E	N	E/U	
		Sponsored Enterprise				
16	165300	Market Adjustment - Common Stock Warrants in	Е	N	E/U	
		Federal Government Sponsored Enterprise				
17	Other as	sets (Note 12)				
17	199000	Other Assets	Е	N	E/U	4
17	199500	General Property, Plant, and Equipment Permanently	Е	N	E/U	
		Removed but Not Yet Disposed				
18	Total oth	er than intra-governmental/with the public				
-10		is calculated. Equals sum of lines 8 through 17.				
- 10						
19	Total ass					
	I nis line	is calculated. Equals sum of lines 7 and 18.				
20	Stewards	ship PP&E (Note 11)				
	Liabilitie	es: (Note 13)				
	Intra-gov					
21	[Liability	y for Fund Balance with Treasury [for General fund on	ly]] (RC	C 40)		
21	201000	Liability for Fund Balance With Treasury	Е	F	U	
21	209010	Liability for Fund Balance While Awaiting a Warrant	Е	F	U	
22	Account	s payable (Note 17)				
LL	Accounts	payable (10te 17)				
22.1		payable, capital transfers (RC 12)				
22.1	292300	Contingent Liability for Capital Transfers	Е	F	E/U	
22.1	297000	Liability for Capital Transfers	Е	F	E/U	
22.2	Benefit p	program contributions payable (Note 15) (RC 21)				
22.2		Employer Contributions and Payroll Taxes Payable	Е	F	E/U	

Section VI

22.2 221500 Other Post Employment Benefits Due and Payable E F EU	Line No.	USSGL Acct.	USSGL Account Title	Begin/ End	Fed/ NonFed	Reporting Type Code	Addl. Info.
22.2 222900 Unfunded FECA Liability	22.2	221500	Other Post Employment Benefits Due and Pavable	Е	F	E/U	
2.2.2							
2.3 1000 Accounts Payable				Е	F	E/U	
2.3. 212000 Disbursements in Transit							
22.3 213000 Contract Holdbacks			-				
22.3 217000 Subsidy Payable to the Financing Account E F E/U							
2.2.3 294000 Other Liabilities With Related Budgetary Obligations E F E/U							
2.2.1 294000 Capital Lease Liability E F E/U							
22.3 290000 Accounts Payable From Canceled Appropriations E F E/U							
22.3 299000 Other Liabilities Without Related Budgetary Obligations E F E/U							
22.4 215000 Payable for Transfers Payable E F E/U 7	_						
22.4 215000 Payable for Transfers Payable E F E/U 7							
22.4 215500 Expenditure Transfers Payable E F E/U 7							
22.4 299100 Other Liabilities - Reductions E F E/U							
22.4 299200 Appropriated Dedicated Collections Liability E F E/U							7
23 Federal debt and interest payable (Note 14)							
23.1 Federal debt (RC 01)				Е	F	E/U	
23.1 253000 Securities Issued by Federal Agencies Under General and Special Financing Authority Discount on Securities Issued by Federal Agencies E F E/U 7	23	Federal o	lebt and interest payable (Note 14)				
23.1 253100 Discount on Securities Issued by Federal Agencies E F E/U 7			. ` ′				,
23.1 253100 Discount on Securities Issued by Federal Agencies Londer General and Special Financing Authority	23.1	253000	-	Е	F	E/U	7
23.1 253200 Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority E F E/U 7	23.1	253100		Е	F	E/U	7
Under General and Special Financing Authority							_
23.1 253300 Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority 23.1 253400 Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority 23.1 254000 Participation Certificates E F E/U 7 23.2 Interest payable - debt (RC 02) 23.2 214200 Accrued Interest Payable - Debt E F E/U 7 24 Debt (Note 14) 24.1 Interest payable - loans and not otherwise classified (RC 04) 24.1 214000 Accrued Interest Payable - Not Otherwise Classified E F E/U 7 24.2 1214100 Accrued Interest Payable - Loans E F E/U 7 24.2 121000 Principal Payable to the Bureau of the Fiscal Service E F E/U 7 24.2 251000 Principal Payable to the Bureau of the Fiscal Service E F E/U 8 24.2 251000 Principal Payable to the Federal Financing Bank E F E/U 8 24.2 252000 Principal Payable to the Federal Financing Bank E F E/U 8 24.2 252000 Other Debt E F E/U 7 25 Advances from others and deferred revenue (RC 23) 25 231000 Liability for Advances and Prepayments E F E/U 7 26 Other Liabilities (without reciprocals) (Note 15) (RC 29) 26.1 221300 Employer Contributions and Payroll Taxes Payable E Z E/U 9 26.1 222500 Unfunded FECA Liability E Z E/U 9 26.1 229000 Other Unfunded Employment Related Liability E Z E/U 9 26.1 240000 Liability for Non-Fiduciary Deposit Funds and E Z E/U 9 26.1 241000 Liability for Clearing Accounts E Z E/U 9 26.1 241000 Liability for Clearing Accounts E Z E/U 9 26.1 241000 Liability for Clearing Accounts E Z E/U 9 26.1 241000 Liability for Clearing Accounts E Z E/U 9 26.1 241000 Liability for Clearing Accounts E Z E/U 9 26.1 241000 Liabilities Without Related Budgetary Obligations E Z E/U	23.1	253200	-	Е	F	E/U	7
Authority	23.1	253300	,	Е	F	E/U	7
23.1 253400 Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority Federal Agencies Under General and Special Financing Authority 23.1 254000 Participation Certificates E F E/U 7							
Federal Agencies Under General and Special Financing Authority 23.1 254000 Participation Certificates E F E/U 7 7 23.2 Interest payable - debt (RC 02) 23.2 214200 Accrued Interest Payable - Debt E F E/U 7 7 24 Debt (Note 14)	23.1	253400		E	F	E/II	7
Authority 23.1 254000 Participation Certificates E F E/U 7	23.1	233400	-	E	Г	E/U	/
23.2 Interest payable - debt (RC 02) 23.2 214200 Accrued Interest Payable - Debt E F E/U 7 24 Debt (Note 14) 24.1 Interest payable - loans and not otherwise classified (RC 04) 24.1 214000 Accrued Interest Payable - Not Otherwise Classified E F E/U 7 24.2 214100 Accrued Interest Payable - Loans E F E/U 7 24.2 Loans payable (RC 17) 24.2 251000 Principal Payable to the Bureau of the Fiscal Service E F E/U 7 24.2 251100 Capitalized Loan Interest Payable - Non-Credit Reform E F E/U 7 24.2 252000 Principal Payable to the Federal Financing Bank E F E/U 7 24.2 259000 Other Debt E F E/U 7 25 Advances from others and deferred revenue (RC 23) 25 231000 Liability for Advances and Prepayments E F E/U 7 26 Other Liabilities (Notes 15 and 17) 26.1 Other liabilities (without reciprocals) (Note 15) (RC 29) 26.1 222500 Unfunded FECA Liability E Z E/U 7 26.1 229000 Other Unfunded Employment Related Liability E Z E/U 7 26.1 240000 Liability for Non-Fiduciary Deposit Funds and E Z E/U 7 26.1 241000 Liability for Clearing Accounts E Z E/U 7 26.1 241000 Liability for Clearing Accounts E Z E/U 7 26.1 299000 Other Liabilities Without Related Budgetary Obligations E Z E/U 7 26.1 299000 Other Liabilities Without Related Budgetary Obligations E Z E/U 7 26.1 299000 Other Liabilities Without Related Budgetary Obligations E Z E/U 7 26.1 299000 Other Liabilities Without Related Budgetary Obligations E Z E/U 7 26.1 299000 Other Liabilities Without Related Budgetary Obligations E Z E/U 7 26.1 299000 Other Liabilities Without Related Budgetary Obligations E Z E/U 7 26.1 299000 Other Liabilities Without Related Budgetary Obligations E Z E/U 7 27 28 28 28 28 28 28 28							
23.2 214200 Accrued Interest Payable - Debt E F E/U 7 24 Debt (Note 14) 24.1 Interest payable - Ioans and not otherwise classified (RC 04) 24.1 214000 Accrued Interest Payable - Not Otherwise Classified E F E/U 7 24.2 124100 Accrued Interest Payable - Loans E F E/U 7 24.2 Loans payable (RC 17) 24.2 251000 Principal Payable to the Bureau of the Fiscal Service E F E/U 7 24.2 251100 Capitalized Loan Interest Payable - Non-Credit Reform E F E/U 7 24.2 252000 Principal Payable to the Federal Financing Bank E F E/U 7 24.2 259000 Other Debt E F E/U 7 25 Advances from others and deferred revenue (RC 23) 25 231000 Liability for Advances and Prepayments E F E/U 7 26 Other Liabilities (Notes 15 and 17) 26.1 Other liabilities (without reciprocals) (Note 15) (RC 29) 26.1 221300 Employer Contributions and Payroll Taxes Payable E Z E/U 7 26.1 222500 Unfunded FECA Liability E Z E/U 7 26.1 240000 Liability for Non-Fiduciary Deposit Funds and E Z E/U 7 26.1 241000 Liability for Clearing Accounts E Z E/U 7 26.1 241000 Liability for Clearing Accounts E Z E/U 7 26.1 241000 Liability for Clearing Accounts E Z E/U 7 26.1 241000 Liabilities Without Related Budgetary Obligations E Z E/U 7 26.1 241000 Liabilities Without Related Budgetary Obligations E Z E/U 7 26.1 241000 Liabilities Without Related Budgetary Obligations E Z E/U 7 26.1 241000 Liabilities Without Related Budgetary Obligations E Z E/U 7 26.1 241000 Liabilities Without Related Budgetary Obligations E Z E/U 7 26.1 241000 Liabilities Without Related Budgetary Obligations E Z E/U 7 26.1 241000 Liability 24 25 25 25 25 25 25 25	23.1	254000	Participation Certificates	E	F	E/U	7
24 Debt (Note 14) 24.1 Interest payable - loans and not otherwise classified (RC 04) 24.1 214000 Accrued Interest Payable - Not Otherwise Classified E F E/U 7 24.2 214100 Accrued Interest Payable - Loans E F E/U 7 24.2 Loans payable (RC 17) 24.2 251000 Principal Payable to the Bureau of the Fiscal Service E F E/U 7 24.2 251100 Capitalized Loan Interest Payable - Non-Credit Reform E F E/U 7 24.2 252000 Principal Payable to the Federal Financing Bank E F E/U 7 24.2 259000 Other Debt E F E/U 7 25 Advances from others and deferred revenue (RC 23) 25 231000 Liability for Advances and Prepayments E F E/U 7 26 Other Liabilities (Notes 15 and 17) 26.1 Other liabilities (without reciprocals) (Note 15) (RC 29) 26.1 221300 Employer Contributions and Payroll Taxes Payable E Z E/U 7 26.1 229000 Other Unfunded Employment Related Liability E Z E/U 7 26.1 240000 Liability for Non-Fiduciary Deposit Funds and E Z E/U 7 26.1 241000 Liability for Clearing Accounts E Z E/U 7 26.1 299000 Other Liabilities Without Related Budgetary Obligations E Z E/U 7 26.1 299000 Other Liabilities Without Related Budgetary Obligations E Z E/U 7 26.1 299000 Other Liabilities Without Related Budgetary Obligations E Z E/U 7 26.1 299000 Other Liabilities Without Related Budgetary Obligations E Z E/U 7 26.1 299000 2000 2000 2000 20000 20000 20000 20000 20000 20000 20000 20000 20000 20000 20000 20000 200000 200000 200000 2000000 200000000	23.2	Interest p	payable - debt (RC 02)				
24.1 Interest payable - loans and not otherwise classified (RC 04) 24.1 214000 Accrued Interest Payable - Not Otherwise Classified E F E/U 7 24.2 124100 Accrued Interest Payable - Loans E F E/U 7 24.2 Loans payable (RC 17) 24.2 251000 Principal Payable to the Bureau of the Fiscal Service E F E/U	23.2	214200	Accrued Interest Payable - Debt	Е	F	E/U	7
24.1 214000 Accrued Interest Payable - Not Otherwise Classified E F E/U 24.1 214100 Accrued Interest Payable - Loans E F E/U 7 24.2 Loans payable (RC 17) 24.2 251000 Principal Payable to the Bureau of the Fiscal Service E F E/U 24.2 251100 Capitalized Loan Interest Payable - Non-Credit Reform E F E/U 24.2 252000 Principal Payable to the Federal Financing Bank E F E/U 24.2 259000 Other Debt E F E/U 24.2 259000 Other Debt E F E/U 25.2 25000 Other Debt E F E/U 25.2 25000 Other Debt E F E/U 25.2 25000 Other Deferred Revenue (RC 23) 25 231000 Liability for Advances and Prepayments E F E/U 7.2 25.2 23000 Other Deferred Revenue E F F E/U 25.2 232000 Other Deferred Revenue E F F E/U 26.1 221300 Employer Contributions and Payroll Taxes Payable E Z E/U 26.1 222500 Unfunded FECA Liability E Z E/U 26.1 229000 Other Unfunded Employment Related Liability E Z E/U 26.1 240000 Liability for Non-Fiduciary Deposit Funds and E Z E/U 26.1 240000 Liability for Clearing Accounts E Z E/U 26.1 299000 Other Liabilities Without Related Budgetary Obligations E Z E/U 26.1 299000 Other Liabilities Without Related Budgetary Obligations E Z E/U	24	Debt (No	te 14)				
24.1 214000 Accrued Interest Payable - Not Otherwise Classified E F E/U 24.1 214100 Accrued Interest Payable - Loans E F E/U 7 24.2 Loans payable (RC 17) 24.2 251000 Principal Payable to the Bureau of the Fiscal Service E F E/U 24.2 251100 Capitalized Loan Interest Payable - Non-Credit Reform E F E/U 24.2 252000 Principal Payable to the Federal Financing Bank E F E/U 24.2 259000 Other Debt E F E/U 24.2 259000 Other Debt E F E/U 25.2 25000 Other Debt E F E/U 25.2 25000 Other Debt E F E/U 25.2 25000 Other Deferred Revenue (RC 23) 25 231000 Liability for Advances and Prepayments E F E/U 7.2 25.2 23000 Other Deferred Revenue E F F E/U 25.2 232000 Other Deferred Revenue E F F E/U 26.1 221300 Employer Contributions and Payroll Taxes Payable E Z E/U 26.1 222500 Unfunded FECA Liability E Z E/U 26.1 229000 Other Unfunded Employment Related Liability E Z E/U 26.1 240000 Liability for Non-Fiduciary Deposit Funds and E Z E/U 26.1 240000 Liability for Clearing Accounts E Z E/U 26.1 299000 Other Liabilities Without Related Budgetary Obligations E Z E/U 26.1 299000 Other Liabilities Without Related Budgetary Obligations E Z E/U	24.1	Interest	payable - loans and not otherwise classified (RC 04)				
24.2 Loans payable (RC 17) 24.2 251000 Principal Payable to the Bureau of the Fiscal Service E F E/U 24.2 251100 Capitalized Loan Interest Payable - Non-Credit Reform E F E/U 24.2 252000 Principal Payable to the Federal Financing Bank E F E/U 24.2 259000 Other Debt E F E/U 25 Advances from others and deferred revenue (RC 23) 25 231000 Liability for Advances and Prepayments E F E/U 26 Other Liabilities (Notes 15 and 17) 26.1 Other liabilities (without reciprocals) (Note 15) (RC 29) 26.1 221300 Employer Contributions and Payroll Taxes Payable E Z E/U 26.1 229000 Other Unfunded Employment Related Liability E Z E/U 26.1 240000 Liability for Non-Fiduciary Deposit Funds and E Z E/U 26.1 241000 Liability for Clearing Accounts 26.1 299000 Other Liabilities Without Related Budgetary Obligations E Z E/U 26.1 299000 Other Liabilities Without Related Budgetary Obligations E Z E/U				Е	F	E/U	
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24.2 251000 Principal Payable to the Bureau of the Fiscal Service E F E/U 24.2 251100 Capitalized Loan Interest Payable - Non-Credit Reform E F E/U 24.2 252000 Principal Payable to the Federal Financing Bank E F E/U 24.2 259000 Other Debt E F F E/U 25 Advances from others and deferred revenue (RC 23) 25 231000 Liability for Advances and Prepayments E F F E/U 26 Other Liabilities (Notes 15 and 17) 26 Other Liabilities (Notes 15 and 17) 26.1 Other liabilities (without reciprocals) (Note 15) (RC 29) 26.1 221300 Employer Contributions and Payroll Taxes Payable E Z E/U 26.1 222500 Unfunded FECA Liability E Z E/U 26.1 240000 Liability for Non-Fiduciary Deposit Funds and E Z E/U 26.1 241000 Liability for Clearing Accounts 26.1 2499000 Other Liabilities Without Related Budgetary Obligations E Z E/U 26.1 299000 Other Liabilities Without Related Budgetary Obligations E Z E/U	24.2	Loans pa	yable (RC 17)				
24.2 252000 Principal Payable to the Federal Financing Bank E F E/U 24.2 259000 Other Debt E F E/U 25 Advances from others and deferred revenue (RC 23) 25 231000 Liability for Advances and Prepayments E F E/U 7 25 232000 Other Deferred Revenue E F E/U 7 26 Other Liabilities (Notes 15 and 17) E F E/U E Z E/U 26.1 221300 Employer Contributions and Payroll Taxes Payable E Z E/U 26.1 222500 Unfunded FECA Liability E Z E/U 26.1 229000 Other Unfunded Employment Related Liability E Z E/U 26.1 241000 Liability for Non-Fiduciary Deposit Funds and Undeposited Collections E Z E/U 26.1 241000 Liability for Clearing Accounts E Z E/U 26.1 </td <td>24.2</td> <td>251000</td> <td>Principal Payable to the Bureau of the Fiscal Service</td> <td></td> <td></td> <td></td> <td></td>	24.2	251000	Principal Payable to the Bureau of the Fiscal Service				
24.2 259000 Other Debt E F E/U 25 Advances from others and deferred revenue (RC 23) 25 231000 Liability for Advances and Prepayments E F E/U 7 25 232000 Other Deferred Revenue E F E/U 7 26 Other Liabilities (Notes 15 and 17) Colspan="2">Colspa							
25 Advances from others and deferred revenue (RC 23) 25 231000 Liability for Advances and Prepayments E F E/U 7 25 232000 Other Deferred Revenue E F E/U 26 Other Liabilities (Notes 15 and 17) 26.1 Other liabilities (without reciprocals) (Note 15) (RC 29) 26.1 221300 Employer Contributions and Payroll Taxes Payable E Z E/U 26.1 222500 Unfunded FECA Liability E Z E/U 26.1 229000 Other Unfunded Employment Related Liability E Z E/U 26.1 240000 Liability for Non-Fiduciary Deposit Funds and E Z E/U 26.1 241000 Liability for Clearing Accounts 26.1 241000 Liability for Clearing Accounts 26.1 299000 Other Liabilities Without Related Budgetary Obligations E Z E/U	_		, ,				
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25 232000 Other Deferred Revenue E F E/U 26 Other Liabilities (Notes 15 and 17) 26.1 Other liabilities (without reciprocals) (Note 15) (RC 29) 26.1 221300 Employer Contributions and Payroll Taxes Payable E Z E/U 26.1 222500 Unfunded FECA Liability E Z E/U 26.1 229000 Other Unfunded Employment Related Liability E Z E/U 26.1 240000 Liability for Non-Fiduciary Deposit Funds and E Z E/U 26.1 241000 Liability for Clearing Accounts E Z E/U 26.1 299000 Other Liabilities Without Related Budgetary Obligations E Z E/U				Б		T: /r. r	-
26.1 Other Liabilities (Without reciprocals) (Note 15) (RC 29) 26.1 221300 Employer Contributions and Payroll Taxes Payable E Z E/U 26.1 222500 Unfunded FECA Liability E Z E/U 26.1 229000 Other Unfunded Employment Related Liability E Z E/U 26.1 240000 Liability for Non-Fiduciary Deposit Funds and E Z E/U 26.1 241000 Liability for Clearing Accounts E Z E/U 26.1 299000 Other Liabilities Without Related Budgetary Obligations E Z E/U	_		·				1/
26.1 Other liabilities (without reciprocals) (Note 15) (RC 29) 26.1 221300 Employer Contributions and Payroll Taxes Payable E Z E/U 26.1 222500 Unfunded FECA Liability E Z E/U 26.1 229000 Other Unfunded Employment Related Liability E Z E/U 26.1 240000 Liability for Non-Fiduciary Deposit Funds and Undeposited Collections E Z E/U 26.1 241000 Liability for Clearing Accounts E Z E/U 26.1 299000 Other Liabilities Without Related Budgetary Obligations E Z E/U				Е	F	E/U	
26.1 221300 Employer Contributions and Payroll Taxes Payable E Z E/U							
26.1 222500 Unfunded FECA Liability E Z E/U				Г		T: /r r	
26.1 229000 Other Unfunded Employment Related Liability E Z E/U							
26.1 240000 Liability for Non-Fiduciary Deposit Funds and E Z E/U Undeposited Collections E Z E/U 26.1 241000 Liability for Clearing Accounts E Z E/U 26.1 299000 Other Liabilities Without Related Budgetary Obligations E Z E/U			·				
Undeposited Collections 26.1 241000 Liability for Clearing Accounts E Z E/U 26.1 299000 Other Liabilities Without Related Budgetary Obligations E Z E/U							
26.1 241000 Liability for Clearing Accounts E Z E/U 26.1 299000 Other Liabilities Without Related Budgetary Obligations E Z E/U	20.1	240000		E	Z	E/U	
26.1 299000 Other Liabilities Without Related Budgetary Obligations E Z E/U	26.1	241000	1	E	Z	E/U	
26.2 Other liabilities (Note 17) (RC 30)			-				
26.2 Other liabilities (Note 17) (RC 30)							
	26.2	Other lia	bilities (Note 17) (RC 30)				

Line No.	USSGL Acct.	USSGL Account Title	Begin/ End	Fed/ NonFed	Reporting Type Code	Addl. Info.
26.2	259000	Other Debt	Е	G	E/U	
26.2	299000	Other Liabilities Without Related Budgetary Obligations	Е	G	E/U	
26.2	299010	Other Liabilities Without Related Budgetary Obligations - General Fund of the U.S. Government	Е	F	U	
26.2	299100	Other Liabilities - Reductions	Е	G	E/U	
26.2	299110	Reductions of Other Liabilities - General Fund of the U.S. Government	Е	F	U	
26.3	-	to the General Fund of the U.S. Government for custoo ty assets (Note 17) (RC 46)	dial and	other		
26.3	298000	Custodial Liability	Е	G	E/U	
26.3	298500	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity	Е	G	E/U	
26.4		to agency other than the General Fund of the U.S. Gov and other non-entity assets (RC 10)	ernmen	t for		
26.4	298000	Custodial Liability	Е	F	E/U	
26.4	298500	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity	Е	F	E/U	
27		ra-governmental				
		is calculated. Equals sum of lines 21 through 26. an intra-governmental/With the public				
28		s payable			· 	
28	211000	Accounts Payable	Е	N	E/U	
28	212000	Disbursements in Transit	E	N	E/U	
28	214000	Accrued Interest Payable - Not Otherwise Classified	Е	N	E/U	
28	296000	Accounts Payable From Canceled Appropriations	Е	N	E/U	
29	Federal	debt and interest payable (Note 14)				
29	214100	Accrued Interest Payable - Loans	Е	N	E/U	
29	214200	Accrued Interest Payable - Debt	Е	N	E/U	
29	253000	Securities Issued by Federal Agencies Under General and Special Financing Authority	Е	N	E/U	
29	253100	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	Е	N	E/U	
29	253200	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	Е	N	E/U	
29	253300	Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	Е	N	E/U	
29	253400	Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	Е	N	E/U	
29	254000	Participation Certificates	Е	N	E/U	
29	259000	Other Debt	E	N	E/U	
30	Federal	employee [and veteran] benefits payable (Note 15)				
30	219100	Liability for Employer Benefits and Claims Incurred but Not Reported	Е	N	E/U	
30	221300	Employer Contributions and Payroll Taxes Payable	Е	N	E/U	
30	221500	Other Post Employment Benefits Due and Payable	Е	N	E/U	
30	221600	Pension Benefits Due and Payable to Beneficiaries	Е	N	E/U	
30	221700	Benefit Premiums Payable to Carriers	E	N	E/U	
30	221800	Life Insurance Benefits Due and Payable to Beneficiaries	Е	N	E/U	
30	222000	Unfunded Leave	Е	N	E/U	
30	229000	Other Unfunded Employment Related Liability	E	N	E/U	
30	261000	Actuarial Pension Liability	E	N	E/U	
30	262000	Actuarial Health Insurance Liability	E	N	E/U	
30	263000 265000	Actuarial Life Insurance Liability Actuarial FECA Liability	E E	N N	E/U E/U	
30	269000	Other Actuarial Liabilities	E	N N	E/U	
						1
31	Environ 299500	mental and disposal liabilities (Note 16) Estimated Cleanup Cost Liability	Е	N	E/U	

Line No.	USSGL Acct.	USSGL Account Title	Begin/ End	Fed/ NonFed	Reporting Type Code	Add Info
32	Ranafits	due and payable]	
32	216000	Entitlement Benefits Due and Payable	Е	N	E/U	
		•			1	1
33	218000	arantee liabilities (Note 8) Loan Guarantee Liability	Е	N	E/U	
33	218000	Loan Guarantee Liability	Е	IN	E/U	
34		es to Government-sponsored enterprises	r			
34	211200	Accounts Payable for Federal Government Sponsored	Е	N	E/U	
2.4	202200	Enterprise	-	3.7	T: /T I	
34	292200	Contingent Liabilities - Federal Government Sponsored	Е	N	E/U	
		Enterprise				
35	Insuranc	e and guarantee program liabilities				
35	220000	Liability for Unpaid Insurance Claims	Е	N	E/U	
35	220500	Liability for Unearned Insurance Premiums	Е	N	E/U	
35	266000	Actuarial Liabilities for Federal Insurance and	Е	N	E/U	
		Guarantee Programs				
36	Advance	s from others and deferred revenue				
36	231000	Liability for Advances and Prepayments	Е	N	E/U	
36	232000	Other Deferred Revenue	Е	N	E/U	
37	Other lie	abilities (Notes 17, 18, and 19)]	
37	201000	Liability for Fund Balance With Treasury	Е	N	U	
37	213000	Contract Holdbacks	E	N	E/U	
37	219000	Other Liabilities With Related Budgetary Obligations	E	N	E/U	
37	219200	Special Drawing Right (SDR) Certificates Issued to	Е	N	Е	
		Federal Reserve Banks				
37	219300	Allocation of Special Drawing Rights (SDRs)	Е	N	Е	
37	221000	Accrued Funded Payroll and Leave	Е	N	E/U	
37	221100	Withholdings Payable	Е	N	E/U	
37	240000	Liability for Non-Fiduciary Deposit Funds and	E	N	E/U	
		Undeposited Collections				
37	241000	Liability for Clearing Accounts	Е	N	E/U	
37	267000	Actuarial Liabilities for Treasury-Managed Benefit Programs	Е	N	E/U	
37	291000	Prior Liens Outstanding on Acquired Collateral	Е	N	E/U	
37	292000	Contingent Liabilities	Е	N	E/U	
37	294000	Capital Lease Liability	Е	N	E/U	
37	298000	Custodial Liability	Е	N	E/U	2
37	299000	Other Liabilities Without Related Budgetary Obligations	Е	N	E/U	
38		ner than intra-governmental/with the public				
20		is calculated. Equals sum of lines 28 through 37.] 1	
39	Total lial This line	bilities is calculated. Equals sum of lines 27 and 38.				
40	Commitr	ments and Contingencies (Note 19)				
	Net posit	iion:				
41	Total Un	expended Appropriation (Combined or Consolidated)				
41.1	Unexpen	ded appropriations - Funds from Dedicated Collections	(Note 2	0)		
41.1		Unexpended Appropriations While Awaiting a Warrant	Е	G	Е	
	310000	Unexpended Appropriations - Cumulative	В		Е	
	310100	Unexpended Appropriations - Appropriations Received	Е	G	Е	
	310200	Unexpended Appropriations - Transfers-In	Е	F	E	
41.1		Unexpended Appropriations - Transfers-Out	Е	F	E	
	310500	Unexpended Appropriations - Prior-Period Adjustments	Е	G	Е	
41.1	1	Due to Corrections of Errors - Years Preceding the Prior- Year				
41.1		T FEAT			_	
	210/00		177			
41.1	310600	Unexpended Appropriations - Adjustments	E	G	E	
41.1	310700	Unexpended Appropriations - Adjustments Unexpended Appropriations - Used - Accrued	Е	G	Е	
41.1 41.1		Unexpended Appropriations - Adjustments				

Line No.	USSGL Acct.	USSGL Account Title	Begin/ End	Fed/ NonFed	Reporting Type Code	Addl. Info.
41.1	310900	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	Е	G	Е	
41.0	**		C 11			
	309000	ded appropriations - Funds from other than Dedicated	Collecti E		U	
	309000	Unexpended Appropriations While Awaiting a Warrant Appropriations Outstanding - Warrants to be Issued	E	G F	U	
	310000	Unexpended Appropriations - Cumulative	В	Г	U	
	310100	Unexpended Appropriations - Appropriations Received	E	G	U	
	310200	Unexpended Appropriations - Transfers-In	E	F	U	
	310300	Unexpended Appropriations - Transfers-Out	E	F	U	
41.2	310500	Unexpended Appropriations - Prior-Period Adjustments	Е	G	U	
		Due to Corrections of Errors - Years Preceding the Prior- Year				
41.2	310600	Unexpended Appropriations - Adjustments	Е	G	U	
	310700	Unexpended Appropriations - Used - Accrued	Е	G	U	
41.2	310710	Unexpended Appropriations - Used - Disbursed	Е	G	U	
41.2	310800	Unexpended Appropriations - Prior-Period Adjustments	Е	G	U	
		Due to Corrections of Errors				
41.2	310900	Unexpended Appropriations - Prior-Period Adjustments	Е	G	U	
		Due to Changes in Accounting Principles				
	320000	Appropriations Outstanding - Cumulative	В		U	
	320100	Appropriations Outstanding - Warrants Issued	Е	F	U	
	320110	Appropriations Outstanding - Transfers	E	F	U	
	320600	Appropriations Outstanding - Adjustments	Е	F	U	
	320700	Appropriations Outstanding - Used - Accrued	E	F	U	
	320710	Appropriations Outstanding - Used - Disbursed	Е	F	U	
	320800	Appropriations Outstanding - Prior-Period Adjustments	Е	F	U	
42		mulative Results of Operations (Combined or Consolid				
42.1		ive results of operations - Funds from Dedicated Collec		ote 20)		
	331000	Cumulative Results of Operations	В	F.5.1	E	
	510000	Revenue From Goods Sold	Е	F/N	E	
	510900	Contra Revenue for Goods Sold	Е	F/N	E	
42.1		Revenue From Services Provided	Е	F/N	E	
	520900	Contra Revenue for Services Provided	E	F/N	E	
	531000 531100	Interest Revenue - Other Interest Revenue - Investments	E E	F/N F/N	E E	
42.1		Interest Revenue - Loans Receivable/Uninvested Funds	E	F/N F/N	E	
	531200	Interest Revenue - Subsidy Amortization	E	N	E	
	531400	Dividend Income Accounted for Under the Provisions of	E	N	E	
72.1	331400	the Federal Credit Reform Act		11	L	
42.1	531500	Contra Revenue for Dividend Income Accounted for	Е	N	Е	
.2.1	221200	Under the Provisions of the Federal Credit Reform Act	_	- 1	-	
42.1	531700	Contra Revenue for Interest Revenue - Loans Receivable	Е	F/N	Е	
42.1	531800	Contra Revenue for Interest Revenue - Investments	Е	F/N	Е	
	531900	Contra Revenue for Interest Revenue - Other	E	F/N	E	
	532000	Penalties and Fines Revenue	E	N	E	
	532400	Contra Revenue for Penalties and Fines	E	N	E	
	532500	Administrative Fees Revenue	E	F/N	E	
	532900	Contra Revenue for Administrative Fees	E	F/N	E	
	540000	Funded Benefit Program Revenue	E	F/N	E	
	540900	Contra Revenue for Funded Benefit Program Revenue	E	F/N	E	
	550000	Insurance and Guarantee Premium Revenue	E	N	E	
42.1		Contra Revenue for Insurance and Guarantee Premium	E	N	E	
42.1	5(0000	Revenue	г	3.T	Б	
	560000	Donated Revenue - Financial Resources	E	N	E	
	560900	Contra Revenue for Donations - Financial Resources	E	N	E	
	561000	Donated Revenue - Non-Financial Resources Contra Donated Revenue - Nonfinancial Resources	E	N	E	
	561900 564000	Forfeiture Revenue - Cash and Cash Equivalents	E	N N	E E	
		Contra Forfeiture Revenue - Cash and Cash Equivalents	E E	N N	E E	
	564900 565000	Forfeiture Revenue - Cash and Cash Equivalents Forfeiture Revenue - Forfeitures of Property	E	N N	E E	
	565900	Contra Forfeiture Revenue - Forfeitures of Property	E	N N	E	
	570000	Expended Appropriations - Used - Accrued	E	G	E	
.2.1	2,000	1		,		

Line	USSGL		Begin/	Fed/	Reporting	Addl.
No.	Acct.	USSGL Account Title	End	NonFed	Type Code	Info.
42.1	570010	Expended Appropriations - Disbursed	Е	G	Е	
42.1	570500	Expended Appropriations - Prior-Period Adjustments	E	G	E	
		Due to Corrections of Errors - Years Preceding the Prior-				
		Year				
42.1	570800	Expended Appropriations - Prior-Period Adjustments	E	G	E	
		Due to Corrections of Errors				
42.1	570900	Expended Appropriations - Prior-Period Adjustments	Е	G	Е	
		Due to Changes in Accounting Principles				
42.1	571300	Accrual of Amounts Receivable from Custodian or Non-	Е	F	Е	
		Entity Assets Receivable from a Federal Agency - Other				
		Than the General Fund of the U.S. Government				
42.1	572000	Financing Sources Transferred In Without	Е	F	Е	
10.1		Reimbursement		7/7	-	
42.1	573000	Financing Sources Transferred Out Without	Е	F/Z	Е	
40.1	552500	Reimbursement	-	Б	F.	
42.1	573500	Appropriated Dedicated Collections to be Transferred In	Е	F	Е	
40.1	553600	1.18 1.10 1.1 1.1 1.1 1.1	-	Б	F.	
42.1	573600	Appropriated Dedicated Collections to be Transferred	Е	F	Е	
42.1	574000	Out	г	г	г	
	574000	Appropriated Dedicated Collections Transferred In	E	F	E	
_	574500	Appropriated Dedicated Collections Transferred Out	E	F	E	
	575000	Expenditure Financing Sources - Transfers-In	E	F F	E	
42.1	575500	Non-Expenditure Financing Sources - Transfers-In - Other	Е	r	Е	
42.1	575600		Е	F	Е	
42.1	3/3000	Non-Expenditure Financing Sources - Transfers-In - Capital Transfers	E	Г	E	
42.1	576000	Expenditure Financing Sources - Transfers-Out	Е	F	Е	
	576500	Non-Expenditure Financing Sources - Transfers-Out -	E	F	E	
42.1	370300	Other	ь	r	E	
42.1	576600	Non-Expenditure Financing Sources - Transfers-Out -	Е	F	Е	
72.1	370000	Capital Transfers	L	1	L	
42.1	577500	Non-Budgetary Financing Sources Transferred In	Е	F	Е	
	577600	Non-Budgetary Financing Sources Transferred Out	E	F	E	
	578000	Imputed Financing Sources	E	F	E	
	579000	Other Financing Sources	E	G/Z	E	
	579100	Adjustment to Financing Sources - Credit Reform	E	F	E	
	579200	Financing Sources To Be Transferred Out - Contingent	Е	F	Е	
		Liability				
42.1	579500	Seigniorage	Е	N	Е	
42.1	580000	Tax Revenue Collected - Not Otherwise Classified	Е	G/N	Е	
42.1	580100	Tax Revenue Collected - Individual	Е	G/N	Е	
42.1	580200	Tax Revenue Collected - Corporate	Е	G/N	E	
42.1	580300	Tax Revenue Collected - Unemployment	Е	G/N	E	
42.1	580400	Tax Revenue Collected - Excise	Е	G/N	Е	
42.1	580500	Tax Revenue Collected - Estate and Gift	E	G/N	Е	
42.1	580600	Tax Revenue Collected - Customs	E	G/N	E	
42.1	582000	Tax Revenue Accrual Adjustment - Not Otherwise	E	G/N	E	
		Classified				
42.1	582100	Tax Revenue Accrual Adjustment - Individual	E	G/N	E	
42.1	582200	Tax Revenue Accrual Adjustment - Corporate	E	G/N	Е	
42.1	582300	Tax Revenue Accrual Adjustment - Unemployment	E	G/N	E	
	582400	Tax Revenue Accrual Adjustment - Excise	E	G/N	Е	
	582500	Tax Revenue Accrual Adjustment - Estate and Gift	E	G/N	Е	
	582600	Tax Revenue Accrual Adjustment - Customs	E	G/N	Е	
	583000	Contra Revenue for Taxes - Not Otherwise Classified	Е	G/N	Е	
	583100	Contra Revenue for Taxes - Individual	Е	G/N	Е	
	583200	Contra Revenue for Taxes - Corporate	Е	G/N	Е	
	583300	Contra Revenue for Taxes - Unemployment	E	G/N	Е	
	583400	Contra Revenue for Taxes - Excise	Е	G/N	Е	
	583500	Contra Revenue for Taxes - Estate and Gift	E	G/N	E	
	583600	Contra Revenue for Taxes - Customs	E	G/N	E	
	589000	Tax Revenue Refunds - Not Otherwise Classified	E	G/N	E	
	589100	Tax Revenue Refunds - Individual	E	G/N	E	
42.1	589200	Tax Revenue Refunds - Corporate	Е	G/N	Е	

Line	USSGL		Begin/	Fed/	Reporting	Addl.
No.	Acct.	USSGL Account Title	End	NonFed	Type Code	Info.
42.1	589300	Tax Revenue Refunds - Unemployment	Е	G/N	Е	
42.1	589400	Tax Revenue Refunds - Excise	Е	G/N	Е	
42.1	589500	Tax Revenue Refunds - Estate and Gift	Е	G/N	Е	
42.1	589600	Tax Revenue Refunds - Customs	Е	G/N	Е	
42.1	590000	Other Revenue	Е	F/N/Z	E	2
42.1	590900	Contra Revenue for Other Revenue	Е	F/N/Z	E	2
42.1	591900	Revenue and Other Financing Sources - Cancellations	Е	G	E	
42.1	592100	Valuation Change in Investments - Exchange	E	N	E	
		Stabilization Fund (ESF)				
42.1	592200	Valuation Change in Investments for Federal	Е	N	Е	
		Government Sponsored Enterprise				
42.1	592300	Valuation Change in Investments - Beneficial Interest in	Е	N	Е	
		Trust	_	D/G/AT	-	
42.1	599000	Collections for Others - Statement of Custodial Activity	Е	F/G/N	Е	
10.1	500100	1011 1 0 01 01 101	-	E/C/NI	F.	
42.1	599100	Accrued Collections for Others - Statement of Custodial	Е	F/G/N	Е	
10.1	500200	Activity	-	E/C	F.	
42.1	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	Е	F/G	Е	
40.1	500400	Offset to Non-Entity Accrued Collections - Statement of	Г	E/C	г	
42.1	599400	Changes in Net Position	Е	F/G	Е	
42.1	599700	Financing Sources Transferred In From Custodial	Е	F	Е	
42.1	399700	Statement Collections	E	Г	E	
42.1	599800	Custodial Collections Transferred Out to a Treasury	Е	F	E	
72.1	377600	Account Symbol Other Than the General Fund of the	L	1	L	
		U.S. Government				
42.1	610000	Operating Expenses/Program Costs	Е	F/N	Е	
	615000	Expensed Asset	E	1/11	E	
	619000	Contra Bad Debt Expense - Incurred for Others	E	F/N	E	
	619900	Adjustment to Subsidy Expense	Е	N	E	
	631000	Interest Expenses on Borrowing From the Bureau of the	Е	F	Е	
		Fiscal Service and/or the Federal Financing Bank				
42.1	632000	Interest Expenses on Securities	Е	F/N	Е	
42.1	633000	Other Interest Expenses	Е	F/N	Е	
42.1	633800	Remuneration Interest	Е	F/N	Е	
42.1	634000	Interest Expense Accrued on the Liability for Loan	Е	N	Е	
		Guarantees				
	640000	Benefit Expense	Е	F/N/Z	Е	
	650000	Cost of Goods Sold	Е	F/N	Е	
	660000	Applied Overhead	Е	N	Е	
	661000	Cost Capitalization Offset	Е	N	Е	
_	671000	Depreciation, Amortization, and Depletion	Е	N	Е	
	672000	Bad Debt Expense	E	F/N	E	
	673000	Imputed Costs	Е	F	Е	
42.1		Other Expenses Not Requiring Budgetary Resources	Е	F/N	E	
42.1	679500	Contra Expense-Non-Fiduciary Deposit Fund Intra- governmental Administrative Fees	Е	N	Е	
42.1	(20000	_	E	E/MI/Z	Е	
42.1	680000 685000	Future Funded Expenses Employer Contributions to Employee Benefit Programs	E E	F/N/Z F	E E	
42.1	083000	Not Requiring Current-Year Budget Authority	L	1	E	
		(Unobligated)				
42.1	690000	Non-Production Costs	Е	F/N/Z	Е	
	711000	Gains on Disposition of Assets - Other	E	N	E	
_	711100	Gains on Disposition of Investments	E	F/N	E	
42.1		Gains on Disposition of Borrowings	E	F	E	
42.1		Gains on Changes in Long-Term Assumptions - From	E	N	E	
	1 1 1	Experience				
42.1	717200	Losses on Changes in Long-Term Assumptions - From	Е	N	E	
42.1	717200	Losses on Changes in Long-Term Assumptions - From Experience	Е	N	Е	
42.1			E E	N F/N	E E	
42.1		Experience				
42.1	718000 718100	Experience Unrealized Gains Unrealized Gain - Exchange Stabilization Fund (ESF) Other Gains	Е	F/N	E	
42.1 42.1	718000 718100	Experience Unrealized Gains Unrealized Gain - Exchange Stabilization Fund (ESF)	E E	F/N N	E E	

SUPPLEMENT

Lina	USSGL	Fed/	Reporting	Addl.		
No.	Acct.	USSGL Account Title	Begin/ End	NonFed	Type Code	Info.
42.1		Losses on Disposition of Assets - Other	Е	N	Е	
	721100	Losses on Disposition of Assets - Other Losses on Disposition of Investments	E	F/N	E	
	721200	Losses on Disposition of Borrowings	E	F	E	
	727100	Gains on Changes in Long-Term Assumptions	E	N	E	
_	727200	Losses on Changes in Long-Term Assumptions	E	N	E	
	728000	Unrealized Losses	E	F/N	E	
	728100	Unrealized Losses - Exchange Stabilization Fund (ESF)	E	N	E	
42.1		Other Losses	E	F/N	E	
42.1		Losses for Exchange Stabilization Fund (ESF) Accrued	Е	N	Е	
		Interest and Charges				
42.1	729200	Other Losses From Impairment of Assets	Е	N	Е	
42.1	730000	Extraordinary Items	Е	N	E	
42.1	740000	Prior-Period Adjustments Due to Corrections of Errors	Е	N/Z	Е	
42.1	740100	Prior-Period Adjustments Due to Changes in	Е	N/Z	Е	
		Accounting Principles				
42.1	740500	Prior-Period Adjustments Due to Corrections of Errors -	E	N/Z	Е	
		Years Preceding the Prior-Year				
42.1	750000	Distribution of Income - Dividend	E	N/Z	E	
42.1	760000	Changes in Actuarial Liability	Е	N	E	
	880100	Offset for Purchases of Assets	Е	F	E	
	880200	Purchases of Property, Plant, and Equipment	Е	F	E	
42.1	880300	Purchases of Inventory and Related Property	E	F	Е	
42.1	880400	Purchases of Assets - Other	E	F	Е	
42.2	Cumulat	ive results of operations - Funds from other than Dedic	ated Co	llections		
_	331000	Cumulative Results of Operations	В	nections	U	
	510000	Revenue From Goods Sold	E	F/N	U	
	510900	Contra Revenue for Goods Sold	E	F/N	U	
	520000	Revenue From Services Provided	E	F/N	U	
_	520900	Contra Revenue for Services Provided	Е	F/N	U	
42.2	531000	Interest Revenue - Other	Е	F/N	U	
42.2	531100	Interest Revenue - Investments	Е	F/N	U	
42.2	531200	Interest Revenue - Loans Receivable/Uninvested Funds	Е	F/N	U	
42.2	531300	Interest Revenue - Subsidy Amortization	Е	N	U	
42.2	531400	Dividend Income Accounted for Under the Provisions of	Е	N	U	
		the Federal Credit Reform Act				
42.2	531500	Contra Revenue for Dividend Income Accounted for	E	N	U	
		Under the Provisions of the Federal Credit Reform Act				
42.2	531700	Contra Revenue for Interest Revenue - Loans	E	F/N	U	
		Receivable				
	531800	Contra Revenue for Interest Revenue - Investments	E	F/N	U	
42.2	531900	Contra Revenue for Interest Revenue - Other	E	F/N	U	
	532000	Penalties and Fines Revenue	Е	N	U	
	532400	Contra Revenue for Penalties and Fines	E	N	U	
	532500	Administrative Fees Revenue	E	F/N	U	
	532900	Contra Revenue for Administrative Fees	Е	F/N	U	
_	540000	Funded Benefit Program Revenue	E	F/N	U	
	540500	Unfunded FECA Benefit Revenue	E	F/N	U	
	540600	Contra Revenue for Unfunded FECA Benefit Revenue	E	F/N	U	
	540900	Contra Revenue for Funded Benefit Program Revenue	E	F/N	U	
	550000	Insurance and Guarantee Premium Revenue	E	N	U	
42.2	550900	Contra Revenue for Insurance and Guarantee Premium Revenue	Е	N	U	
42.2	560000	Donated Revenue - Financial Resources	Е	N	U	
	560900	Contra Revenue for Donations - Financial Resources	E	N N	U	
	561000	Donated Revenue - Non-Financial Resources	E	N	U	
	561900	Contra Donated Revenue - Nonfinancial Resources	E	N	U	
	564000	Forfeiture Revenue - Cash and Cash Equivalents	E	N	U	
	564900	Contra Forfeiture Revenue - Cash and Cash Equivalents	E	N	U	
	565000	Forfeiture Revenue - Forfeitures of Property	E	N	U	
	565900	Contra Forfeiture Revenue - Forfeitures of Property	E	N	U	
	570000	Expended Appropriations - Used - Accrued	E	G	U	
	570005	Appropriations - Expended - Accrued	E	F	U	
	570006	Appropriations - Expended - Disbursed	E	F	U	
	570010	Expended Appropriations - Disbursed	E	G	U	
		1 11 1		_		

Line	USSGL		Begin/	Fed/	Reporting	Addl.
No.	Acct.	USSGL Account Title	End	NonFed	Type Code	Info.
42.2	570500	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-	Е	G	U	
42.2	570800	Year Expended Appropriations - Prior-Period Adjustments	Е	G	U	
42.2	570810	Due to Corrections of Errors Appropriations - Expended - Prior-Period Adjustments	Е	F	U	
	570900	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	Е	G	U	
42.2	571000	Transfer-in of Agency Unavailable Custodial and Non- Entity Collections	Е	F	U	
42.2	571200	Accrual of Agency Amount To Be Collected - Custodial and Non-Entity - General Fund of the U.S. Government	Е	F	U	
42.2	571300	Accrual of Amounts Receivable from Custodian or Non- Entity Assets Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government	Е	F	U	
42.2	572000	Financing Sources Transferred In Without Reimbursement	Е	F	U	
42.2	573000	Financing Sources Transferred Out Without Reimbursement	Е	F/Z	U	
42.2	573500	Appropriated Dedicated Collections to be Transferred In	Е	F	U	
42.2	573600	Appropriated Dedicated Collections to be Transferred Out	Е	F	U	
42.2	574000	Appropriated Dedicated Collections Transferred In	Е	F	U	
42.2	574500	Appropriated Dedicated Collections Transferred Out	Е	F	U	
42.2	575000	Expenditure Financing Sources - Transfers-In	Е	F	U	
42.2	575500	Non-Expenditure Financing Sources - Transfers-In - Other	Е	F	U	
42.2	575600	Non-Expenditure Financing Sources - Transfers-In - Capital Transfers	Е	F	U	
42.2	576000	Expenditure Financing Sources - Transfers-Out	Е	F	U	
42.2	576500	Non-Expenditure Financing Sources - Transfers-Out - Other	Е	F	U	
42.2	576600	Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers	Е	F	U	
42.2	577500	Non-Budgetary Financing Sources Transferred In	E	F	U	
42.2	577600	Non-Budgetary Financing Sources Transferred Out	E	F	U	
42.2	578000	Imputed Financing Sources	E	F	U	
42.2	579000	Other Financing Sources	E	G/Z	U	
42.2	579001	Other Non-Budgetary Financing Sources for Debt Accruals/Amortization	Е	G	U	
42.2	579010	Other General Fund Financing Sources	E	F/Z	U	
	579100	Adjustment to Financing Sources - Credit Reform	Е	F	U	
	579200	Financing Sources To Be Transferred Out - Contingent Liability	Е	F	U	
	579500	Seigniorage	Е	N	U	
	580000	Tax Revenue Collected - Not Otherwise Classified	Е	G/N	U	
	580100	Tax Revenue Collected - Individual	E	G/N	U	
	580200	Tax Revenue Collected - Corporate	Е	G/N	U	
	580300	Tax Revenue Collected - Unemployment	Е	G/N	U	
	580400	Tax Revenue Collected - Excise	E	G/N	U	
	580500	Tax Revenue Collected - Estate and Gift	E	G/N	U	
	580600	Tax Revenue Collected - Customs	E	G/N	U	
	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified	Е	G/N	U	
	582100	Tax Revenue Accrual Adjustment - Individual	E	G/N	U	
	582200	Tax Revenue Accrual Adjustment - Corporate	E	G/N	U	
	582300	Tax Revenue Accrual Adjustment - Unemployment	E	G/N	U	
	582400	Tax Revenue Accrual Adjustment - Excise	E	G/N	U	
	582500	Tax Revenue Accrual Adjustment - Estate and Gift	E	G/N	U	
	582600 583000	Tax Revenue Accrual Adjustment - Customs Contra Revenue for Taxes - Not Otherwise Classified	E E	G/N G/N	U U	
	583100	Contra Revenue for Taxes - Not Otherwise Classified Contra Revenue for Taxes - Individual	E	G/N G/N	U	
_	583200	Contra Revenue for Taxes - Individual Contra Revenue for Taxes - Corporate	E	G/N	U	
12.2	202200	Constant to remain for Taxes Corporate	Ľ	5/11		

Section VI

No. No. Cect. USSCIL Account Title End NonFed Type Code Info.		USSGL		Begin/	Fed/	Reporting	Addl.
222 583400 Contra Revenue for Taxes - Estate and Gift	No.	Acct.	USSGL Account Title	End	NonFed	Type Code	Info.
	42.2	583300	Contra Revenue for Taxes - Unemployment	Е	G/N	U	
	42.2	583400	Contra Revenue for Taxes - Excise	Е	G/N	U	
	42.2	583500	Contra Revenue for Taxes - Estate and Gift	Е	G/N	U	
222 589200 Tax Revenue Refunds - Corporate E G/N U	42.2	583600	Contra Revenue for Taxes - Customs	E	G/N	U	
122 589200	42.2	589000	Tax Revenue Refunds - Not Otherwise Classified	Е	G/N	U	
222 589300 Tax Revenue Refunds - Excise E G/N U	42.2	589100	Tax Revenue Refunds - Individual	Е	G/N	U	
42.2 589400 Tax Revenue Refunds - Estate and Gift	42.2	589200	Tax Revenue Refunds - Corporate	Е	G/N	U	
42.2 589500 Tax Revenue Refunds - Estate and Gift	42.2	589300	Tax Revenue Refunds - Unemployment	Е	G/N	U	
42.2 599000 Tax Revenue Refunds - Customs	42.2	589400	Tax Revenue Refunds - Excise	E	G/N	U	
42.2 599000 Other Revenue	42.2	589500	Tax Revenue Refunds - Estate and Gift	Е	G/N	U	
42.2 599000 Contra Revenue for Other Revenue E F/N/Z U 42.2 591900 Revenue and Other Financing Sources - Cancellations E G U 42.2 591910 Cancellations of Revenue and Other Financing Sources - The General Fund of the U.S. Government Cancellations of Revenue and Other Financing Sources - The General Fund of the U.S. Government Valuation Change in Investments - Exchange E N U Stabilization Fund (ESF)	42.2	589600	Tax Revenue Refunds - Customs	E	G/N	U	
42.2 591900 Revenue and Other Financing Sources - Cancellations E G U	42.2	590000	Other Revenue	E	F/N/Z	U	
42.2 591910 Cancellations of Revenue and Other Financing Sources The General Fund of the U.S. Government	42.2	590900	Contra Revenue for Other Revenue	E	F/N/Z	U	
The General Fund of the U.S. Government	42.2	591900	Revenue and Other Financing Sources - Cancellations	E	G	U	
42.2 592100	42.2	591910	Cancellations of Revenue and Other Financing Sources -	E	F	U	
42.2 592200	42.2	592100	Valuation Change in Investments - Exchange	E	N	U	
Government Sponsored Enterprise			Stabilization Fund (ESF)				
42.2 599000 Collections for Others - Statement of Custodial Activity E F/G/N U	42.2	592200	Valuation Change in Investments for Federal	E	N	U	
Trust			Government Sponsored Enterprise				
42.2 599000 Collections for Others - Statement of Custodial Activity E F/G/N U	42.2	592300	Valuation Change in Investments - Beneficial Interest in	E	N	U	
42.2 599100 Accrued Collections for Others - Statement of Custodial Activity 42.2 599300 Offset to Non-Entity Collections - Statement of Changes in Net Position 42.2 599400 Offset to Non-Entity Accrued Collections - Statement of E F/G U Changes in Net Position 42.2 599400 Offset to Non-Entity Accrued Collections - Statement of E F/G U Changes in Net Position 42.2 599700 Financing Sources Transferred In From Custodial E F U U			Trust				
Activity	42.2	599000	Collections for Others - Statement of Custodial Activity	Е	F/G/N	U	
Activity							
42.2 599300 Offset to Non-Entity Collections - Statement of Changes in Net Position 42.2 599400 Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position 42.2 599700 Financing Sources Transferred In From Custodial E F U	42.2	599100	Accrued Collections for Others - Statement of Custodial	Е	F/G/N	U	
In Net Position			Activity				
42.2 599400 Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	42.2	599300	Offset to Non-Entity Collections - Statement of Changes	Е	F/G	U	
Changes in Net Position			in Net Position				
42.2 599700 Financing Sources Transferred In From Custodial E F U Statement Collections	42.2	599400	Offset to Non-Entity Accrued Collections - Statement of	Е	F/G	U	
Statement Collections							
42.2 599800 Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government 42.2 610000 Coprating Expenses/Program Costs E F/N U 42.2 615000 Expensed Asset E U 42.2 619000 Contra Bad Debt Expense - Incurred for Others E F/N U 42.2 619900 Adjustment to Subsidy Expense E N U 42.2 631000 Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank E F/N U 42.2 632000 Interest Expenses on Securities E F/N U 42.2 633000 Other Interest Expenses E F/N U 42.2 634000 Interest Expenses Accrued on the Liability for Loan E N U 42.2 634000 Benefit Expense E F/N U 42.2 650000 Cost of Goods Sold E F/N U 42.2 660000 Applied Overhead E N U 42.2 661000 Cost Capitalization Offset E N U 42.2 671000 Depreciation, Amortization, and Depletion E N U 42.2 679000 Bad Debt Expense E F/N U 42.2 679000 Contra Expenses Not Requiring Budgetary Resources E F/N U 42.2 679000 Contra Expenses Not Requiring Budgetary Resources E F/N U 42.2 680000 Future Funded Expenses E F/N U 42.2 680000 Employer Contributions to Employee Benefit Programs E F U 42.2 680000 Employer Contributions to Employee Benefit Programs E F U 42.2 680000 Employer Contributions to Employee Benefit Programs E F F U 42.2 680000 Employer Contributions to Employee Benefit Programs E F F U 42.2 680000 Employer Contributions to Employee Benefit Programs E F F U 42.2 680000 Employer Contributions to Employee Benefit Programs E F F U 42.2 680000 Non-Production Costs E F/N U 42.2 690000 Non-Production Costs E F/N U 42.2 690000 Non-Production Costs E F/N U 42.2 690000 Non-Production Costs E F/N U 42.2 711100 Gains on Disposition of	42.2	599700	Financing Sources Transferred In From Custodial	Е	F	U	
Account Symbol Other Than the General Fund of the U.S. Government			Statement Collections				
U.S. Government	42.2	599800	Custodial Collections Transferred Out to a Treasury	Е	F	U	
42.2 610000 Operating Expenses/Program Costs E F/N U 42.2 615000 Expensed Asset E U 42.2 619000 Contra Bad Debt Expense - Incurred for Others E F/N U 42.2 619900 Adjustment to Subsidy Expense E N U 42.2 631000 Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank E F/N U 42.2 632000 Interest Expenses on Securities E F/N U 42.2 633000 Other Interest Expenses E F/N U 42.2 634000 Interest Expenses Accrued on the Liability for Loan Guarantees E N U 42.2 630000 Benefit Expense E F/N/Z U 42.2 640000 Benefit Expense E F/N/Z U 42.2 650000 Applied Overhead E N U 42.2 660000 Applied Overhead E N			Account Symbol Other Than the General Fund of the				
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governmental Administrative Fees				Е	F/N	U	
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42.2 685000 Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) E F U 42.2 690000 Non-Production Costs E F/N/Z U 42.2 711000 Gains on Disposition of Assets - Other E N U 42.2 711100 Gains on Disposition of Investments E F/N U			-				
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42.2 690000 Non-Production Costs E F/N/Z U 42.2 711000 Gains on Disposition of Assets - Other E N U 42.2 711100 Gains on Disposition of Investments E F/N U	42.2	685000		Е	F	U	1
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42.2 711000 Gains on Disposition of Assets - Other E N U 42.2 711100 Gains on Disposition of Investments E F/N U							
42.2 711100 Gains on Disposition of Investments E F/N U				Е	F/N/Z	U	
	42.2	711000	-	Е	N	U	
42.2 711200 Gains on Disposition of Borrowings E F U			^				
	42.2	711200	Gains on Disposition of Borrowings	E	F	U	

Line	USSGL		Begin/	Fed/	Reporting	Addl.
No.	Acct.	USSGL Account Title	End	NonFed	Type Code	Info.
42.2	717100	Gains on Changes in Long-Term Assumptions - From Experience	Е	N	U	
42.2	717200	Losses on Changes in Long-Term Assumptions - From Experience	Е	N	U	
42.2	718000	Unrealized Gains	E	F/N	U	
42.2	719000	Other Gains	Е	F/N	U	
42.2	719090	Gains on International Monetary Fund Assets	E		U	
42.2	721000	Losses on Disposition of Assets - Other	E	N	U	
42.2	721100	Losses on Disposition of Investments	E	F/N	U	
42.2	721200	Losses on Disposition of Borrowings	E	F	U	
	727100	Gains on Changes in Long-Term Assumptions	Е	N	U	
	727200	Losses on Changes in Long-Term Assumptions	Е	N	U	
	728000	Unrealized Losses	Е	F/N	U	
	729000	Other Losses	Е	F/N	U	
	729090	Losses on International Monetary Fund Assets	Е		U	
	729200	Other Losses From Impairment of Assets	Е	N	U	
	730000	Extraordinary Items	Е	N	U	
42.2		Prior-Period Adjustments Due to Corrections of Errors	Е	N/Z	U	
	740100	Prior-Period Adjustments Due to Changes in Accounting Principles	Е	N/Z	U	
42.2	740500	Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year	Е	N/Z	U	
_	750000	Distribution of Income - Dividend	Е	N/Z	U	
	760000	Changes in Actuarial Liability	Е	N	U	
42.2		Trust Fund Warrant Journal Vouchers Issued Net of Adjustments	Е	F	U	
42.2	880100	Offset for Purchases of Assets	E	F	U	
42.2	880200	Purchases of Property, Plant, and Equipment	Е	F	U	
	880300	Purchases of Inventory and Related Property	Е	F	U	
42.2	880400	Purchases of Assets - Other	Е	F	U	
43	Total net	position				
	This line	is calculated. Equals sum of lines 41 and 42.				
44	Total lial	bilities and net position				
		is calculated. Equals sum of lines 39 and 43.				
	FOOTN	OTES AND ADDITIONAL INFORMATION:				
	1	For Reciprocal Category (RC) detail information, see]			
	1	TFM Volume I, Part 2, Chapter 4700, Agency Reporting				
		Requirements for the Financial Report of the United				
		States Government, Appendix 7.				
] 1			
	2	FASAB recognizes amounts returned to Puerto Rico and				
		the U.S. Virgin Islands as non-federal custodial				
		liabilities as referenced in SFFAS No. 7, paragraph 289.				
	3	Does not include derivative assets.]			
	4	Related to investments in derivative assets.]			
	5	Includes non-derivative liabilities.] 1			
	6	Related to derivative liabilities.]			
	7	Exclude General Fund (Trading Partner code 9900) activity in this account.				
	8	Report only General Fund (Trading Partner code 9900) activity associated with this account. With the implementation of GTAS there is a new Federal/Nonfederal attribute domain value of G for the General Fund.				

SUPPLEMENT

USSGL Crosswalk - Reclassified Statement of Net Cost

Line No.	USSGL Acct.	USSGL Account Title	Begin/ End	Fed/ NonFed	Exch/ Nonexch	Reporting Type Code	Addl. Info.
1	Gross co	st					
2	Non-fode	eral gross cost]		
2	610000	Operating Expenses/Program Costs	Е	N		E/U	
2	615000	Expensed Asset	E			E/U	
2	619000	Contra Bad Debt Expense - Incurred for Others	Е	N		E/U	
2	619900	Adjustment to Subsidy Expense	Е	N		E/U	
2	633000	Other Interest Expenses	Е	N		E/U	
2	633800	Remuneration Interest	E	N		E	
2	634000 640000	Interest Expense Accrued on the Liability for Loan Guarantees	Е	N		E/U	
2	650000	Benefit Expense Cost of Goods Sold	E E	N N		E/U E/U	
2	660000	Applied Overhead	E	N		E/U	
2	661000	Cost Capitalization Offset	E	N		E/U	
2	671000	Depreciation, Amortization, and Depletion	E	N		E/U	
2	672000	Bad Debt Expense	Е	N		E/U	
2	679000	Other Expenses Not Requiring Budgetary Resources	Е	N		E/U	
2	679500	Contra Expense-Non-Fiduciary Deposit Fund Intra-governmental Administrative Fees	Е	N		E/U	
2	680000	Future Funded Expenses	Е	N		E/U	
2	690000	Non-Production Costs	Е	N		E/U	
2	717100	Gains on Changes in Long-Term Assumptions - From Experience	Е	N	X	E/U	
2	717200	Losses on Changes in Long-Term Assumptions - From Experience	Е	N	X	E/U	
2	721000 721100	Losses on Disposition of Assets - Other Losses on Disposition of Investments	E E	N	X X	E/U E/U	
2	721100	Losses on Disposition of Investments Unrealized Losses	E	N N	X	E/U E/U	
2	728100	Unrealized Losses - Exchange Stabilization Fund (ESF)	E	N	X	E/U	
2	729000	Other Losses Other Losses	E	N	X	E/U	
2	729090	Losses on International Monetary Fund Assets	E	11	X	U	
2	729100	Losses for Exchange Stabilization Fund (ESF) Accrued Interest and Charges	E	N	X	E	
2	730000	Extraordinary Items	Е	N	X	E/U	
2	750000	Distribution of Income - Dividend	Е	N	X	E/U	
2	760000	Changes in Actuarial Liability	Е	N		E/U	
3	Interest	on debt held by the public]		
3	632000	Interest Expenses on Securities	Е	N		E/U	
4	Gains/los	sses from changes in actuarial assumptions					,
4	727100	Gains on Changes in Long-Term Assumptions	Е	N	X	E/U	
4	727200	Losses on Changes in Long-Term Assumptions	Е	N	X	E/U	
5	General	property plant and equipment (PP&E) partial impairment loss]		
5		Other Losses From Impairment of Assets	Е	N	X	E/U	
6	Total no	n-federal gross cost	•				
	This line	is the sum of lines 2 through 5.					
7		gross cost					
7.1		program costs (RC 26) - Footnote 2		1		1	
7.1	640000	Benefit Expense	Е	F		E/U	
7.1	685000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	Е	F		E/U	
7.2	Imputed	costs (RC 25) - Footnote 2				1	
7.2	673000	Imputed Costs	Е	F		E/U	
7.3	Ruy/soll	cost (RC24) - Footnote 2]		
	610000	Operating Expenses/Program Costs	Е	F		E/U	
	619000	Contra Bad Debt Expense - Incurred for Others	E	F		E/U	
7.3	650000	Cost of Goods Sold	E	F		E/U	
7.3	672000	Bad Debt Expense	Е	F		E/U	
7.3	679000	Other Expenses Not Requiring Budgetary Resources	Е	F		E/U	
7.3	680000	Future Funded Expenses	Е	F		E/U	
7.3	690000	Non-Production Costs	Е	F		E/U	
7.4		e of assets (RC 24) - Footnote 2				l	
7.4	880200	Purchases of Property, Plant, and Equipment	Е	F		E/U	
7.4	880300	Purchases of Inventory and Related Property	Е	F		E/U	-
7.4	880400	Purchases of Assets - Other	Е	F		E/U	
7.5	Federal:	securities interest expense (RC 03) - Footnote 2					

Part 1 SUPPLEMENT

USSGL Crosswalk - Reclassified Statement of Net Cost

Line No.	USSGL Acct.	USSGL Account Title	Begin/ End	Fed/ NonFed	Exch/ Nonexch	Reporting Type Code	Addl. Info.
7.5	632000	Interest Expenses on Securities	Е	F		E/U	3
7.6	Borrowi	ng and other interest expense (RC05) - Footnote 2					
7.6	631000	Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank	Е	F		E/U	
7.6 7.6	633000 633800	Other Interest Expenses Remuneration Interest	E E	F F		E/U E	
7.7	Rorrowin	ng losses (RC 06) - Footnote 2					
7.7		Losses on Disposition of Borrowings	Е	F	X	E/U	3
7.7	729000	Other Losses	E	F	X	E/U	
		(1) (1) (1) (1) (1) (1)					1
7.8 7.8	640000	penses (without reciprocals) (RC 29)	Е	Z		E/U	1
7.8	680000	Benefit Expense Future Funded Expenses	E	Z		E/U	
7.8	690000	Non-Production Costs	E	Z		E/U	
7.8	750000	Distribution of Income - Dividend	E	Z	X	E/U	
			1 2	L	71	Lie	<u> </u>
8		eral gross cost					
	This line	is the sum of lines 7.1 through 7.8.					
9	Departm	ent total gross cost					
	This line	is the sum of lines 6 and 8.					
10	Earned r	revenue					
11		eral earned revenue					
11	510000	Revenue From Goods Sold	Е	N	X	E/U	
11	510900	Contra Revenue for Goods Sold	E	N	X	E/U	
11	520000	Revenue From Services Provided	Е	N	X	E/U	
11	520900	Contra Revenue for Services Provided	Е	N	X	E/U	
11	531000	Interest Revenue - Other	Е	N	X	E/U	
11	531100	Interest Revenue - Investments	Е	N	X	E/U	
11	531200	Interest Revenue - Loans Receivable/Uninvested Funds	Е	N	X	E/U	
11	531300	Interest Revenue - Subsidy Amortization	Е	N	X	E/U	
11	531400	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	Е	N	X	E/U	
11	531500	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	Е	N	X	E/U	
11	531700	Contra Revenue for Interest Revenue - Loans Receivable	Е	N	X	E/U	
11	531800	Contra Revenue for Interest Revenue - Investments	Е	N	X	E/U	
11	531900	Contra Revenue for Interest Revenue - Other	E	N	X	E/U	
11	532500	Administrative Fees Revenue	Е	N	X	E/U	
11	532900	Contra Revenue for Administrative Fees	Е	N	X	E/U	
11	540000	Funded Benefit Program Revenue Unfunded FECA Benefit Revenue	E E	N N	X X	E/U U	
11	540500 540600	Contra Revenue for Unfunded FECA Benefit Revenue	E	N	X	U	
11	540900	Contra Revenue for Funded Benefit Program Revenue	E	N	X	E/U	+
11	550000	Insurance and Guarantee Premium Revenue	E	N	X	E/U	+
11	550900	Contra Revenue for Insurance and Guarantee Premium Revenue	E	N	X	E/U	1
11	590000	Other Revenue	Е	N	X	E/U	
11	590900	Contra Revenue for Other Revenue	Е	N	X	E/U	
11	592100	Valuation Change in Investments - Exchange Stabilization Fund (ESF)	Е	N	X	E/U	
11	592200	Valuation Change in Investments for Federal Government Sponsored Enterprise	Е	N	X	E/U	
11	599000	Collections for Others - Statement of Custodial Activity	Е	N	X	E/U	
11	599100	Accrued Collections for Others - Statement of Custodial Activity	Е	N	X	E/U	
11	711000	Gains on Disposition of Assets - Other	E	N	X	E/U	
11	711100	Gains on Disposition of Investments	E	N	X	E/U	
11	718000	Unrealized Gains	E	N	X	E/U	
11	718100	Unrealized Gain - Exchange Stabilization Fund (ESF)	Е	N	X	E	
11	719000	Other Gains	Е	N	X	E/U	
11	719090 719100	Gains on International Monetary Fund Assets Gains for Exchange Stabilization Fund (ESF) Accrued Interest and Charges	E E	N	X X	U E	-
12		earned revenue		11	71	L	1
		orogram revenue (exchange) (RC 26) - Footnote 2]		
12.1	540000	Funded Benefit Program Revenue	Е	F	X	E/U	
	540500	Unfunded FECA Benefit Revenue	E	F	X	U	
	540600	Contra Revenue for Unfunded FECA Benefit Revenue	E	F	X	U	
	540900	Contra Revenue for Funded Benefit Program Revenue	Е	F	X	E/U	
			•				

Part 1 SUPPLEMENT

USSGL Crosswalk - Reclassified Statement of Net Cost

	USSGL Acct.	USSGL Account Title	Begin/ End	Fed/ NonFed	Exch/ Nonexch	Reporting Type Code	Addl. Info.
12.2	Buy/sell	revenue (exchange) (RC 24) - Footnote 2					
	510000	Revenue From Goods Sold	Е	F	X	E/U	
12.2	510900	Contra Revenue for Goods Sold	Е	F	X	E/U	
12.2	520000	Revenue From Services Provided	Е	F	X	E/U	
12.2	520900	Contra Revenue for Services Provided	Е	F	X	E/U	
12.2	532500	Administrative Fees Revenue	Е	F	X	E/U	
12.2	532900	Contra Revenue for Administrative Fees	Е	F	X	E/U	
	590000	Other Revenue	Е	F	X	E/U	
12.2	590900	Contra Revenue for Other Revenue	Е	F	X	E/U	
		e of assets offset (RC 24) / 2					
12.3	880100	Offset for Purchases of Assets	Е	F		E/U	
		securities interest revenue including associated gains and losses (exchange) (RC 03) - Footnote 2					
		Interest Revenue - Investments	Е	F	X	E/U	
12.4	531800	Contra Revenue for Interest Revenue - Investments	E	F	X	E/U	
12.4	711100	Gains on Disposition of Investments	Е	F	X	E/U	
12.4	718000	Unrealized Gains	Е	F	X	E/U	
12.4	721100	Losses on Disposition of Investments	Е	F	X	E/U	
12.4	728000	Unrealized Losses	Е	F	X	E/U	
		ng and other interest revenue (exchange) (RC 05) - Footnote 2					
	531000	Interest Revenue - Other	E	F	X	E/U	
	531200	Interest Revenue - Loans Receivable/Uninvested Funds	Е	F	X	E/U	3
	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	F	X	E/U	
12.5	531900	Contra Revenue for Interest Revenue - Other	Е	F	X	E/U	
12.6	Borrowi	ng gains (RC 06) - Footnote 2					
		Gains on Disposition of Borrowings	Е	F	X	E/U	3
12.6	719000	Other Gains	Е	F	X	E/U	
12.7	Custodia	l Collections Transferred to a TAS Other Than the General Fund of the U.S. Government - Exchar	ge (RC	13)]		
		Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of	E	F	X	E/U	
12.,	2,,,,,,	the U.S. Government		-		2, 0	
12.8	Collectio	ns Transferred in to a TAS Other Than the General Fund of the U.S. Government - Exchange (RC	13)]		
		Financing Sources Transferred In From Custodial Statement Collections	E	F	X	E/U	
12.9	Accrual	of Custodial Collections Yet to be Transferred to a TAS Other Than the General Fund of the U.S. O	Governr	nent -			
		e (RC 14)					
		Collections for Others - Statement of Custodial Activity	Е	F	X	E/U	
12.9	599100	Accrued Collections for Others - Statement of Custodial Activity	Е	F	X	E/U	
12.10	Accrual	for Agency Amounts to be collected in TAS Other Than the General Fund of the U.S. Government	- Excha	nge (RC			
12.10	571300	Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal	Е	F	X	E/U	
		Agency - Other Than the General Fund of the U.S. Government			1		
13		eral earned revenue is the sum of 12.1 through 12.10.					
14		ent total earned revenue]]		
14		is the sum of lines 11 and 13.					
15	Net cost	of operations					
	This line	is the result of subtracting line 14 from line 9.					
	FOOTN	OTES 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 Treasury.					

Line No.	USSGL Acct.	USSGL Account Title	Begin/ End	Fed/ NonFed	Exch/ Nonexch	Budgetary Impact Indicator	Reporting Type Code	Addl. Info.
1	Net posit	ion, beginning of period						
1	310000	Unexpended Appropriations - Cumulative	В				E/U	
1	320000	Appropriations Outstanding - Cumulative	В				U	
1	331000	Cumulative Results of Operations	В				E/U	
2	Non-fede	ral prior-period adjustments:						
2.1	Changes	in accounting principles						
2.1	740100	Prior-Period Adjustments Due to Changes in Accounting Principles	Е	N			E/U	
2.2	Correction	ons of errors - non-federal						
2.2	740000	Prior-Period Adjustments Due to Corrections of Errors	Е	N			E/U	
			L	11			L/C	
2.3	+	ons of errors - years preceding the prior year - non-federal	Е	N			E/II	9
2.3	740500	Prior-Period Adjustments Due to Corrections of Errors -Years Preceding the Prior-Year	Е	N			E/U	9
3	Federal p	prior-period adjustments						
3.1	Changes	in accounting principles - federal (RC 29) - Footnote 1						
3.1	740100	Prior-Period Adjustments Due to Changes in Accounting Principles	Е	Z			E/U	
3.2	Correction	ons of errors - federal (RC 29)						
3.2	740000	Prior-Period Adjustments Due to Corrections of Errors	Е	Z			E/U	
3.3	740500	ons of errors - years preceding the prior year - federal (RC 29) Prior-Period Adjustments Due to Corrections of Errors -Years Preceding the Prior-Year	Е	Z			E/U	9
3.3			Е	L			E/U	, ,
3.4	•	riod adjustment to unexpended appropriations - federal (RC 31)	-				T-/T-7	
3.4	310500	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year	Е	G			E/U	9
3.4	310800	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	Е	G			E/U	
3.4	310900	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	Е	G			E/U	
3.5	Prior per	iod adjustment to expended appropriations - federal (RC 32)						
3.5	570500	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years	Е	G			E/U	9
3.5	570800	Preceding the Prior-Year Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	Е	G			E/U	
3.5	570900	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting	E	G			E/U	
		Principles						
3.6	Prior per	riod adjustment to appropriations outstanding - federal (RC 31)						
3.6	320800	Appropriations Outstanding - Prior-Period Adjustments	Е	F			E/U	
3.7	Drion nor	riod adjustment to appropriations expended - federal (RC 32) - Footnote 1						
3.7		Appropriations - Expended - Prior-Period Adjustments	Е	F			E/U	
		A		•			2,0	
4	•	ion, beginning of period - adjusted is calculated.						
		ent year, equals sum of lines, 1, 2.1, 2.2, 3.1, 3.2, 3.4, 3.5, 3.6, and 3.7.						
		year, equals sum of lines, 1, 2.1, 2.2, 2.3, and 3.1 - 3.7.						
5	Non-fede	ral non-exchange revenue:						
5.1	Individua	al income tax and tax withholdings (for use by Treasury only)						
5.1	580100	Tax Revenue Collected - Individual	Е	N	T		E/U	
5.1	582100	Tax Revenue Accrual Adjustment - Individual	Е	N	T		E/U	
5.1	583100 589100	Contra Revenue for Taxes - Individual Tax Revenue Refunds - Individual	E E	N N	T T		E/U E/U	
			E	1N	1		E/U	
5.2	_	tion income taxes (for use by Treasury only)		_				
5.2	580200 582200	Tax Revenue Collected - Corporate Tax Revenue Accrual Adjustment - Corporate	E E	N N	T T		E/U E/U	
5.2	583200	Contra Revenue for Taxes - Corporate	E	N N	T		E/U E/U	
5.2	589200	Tax Revenue Refunds - Corporate	E	N	T		E/U	
5.2	Evois- 4						•	
5.3	Excise ta	AUS						

Line No.	USSGL Acct.	USSGL Account Title	Begin/ End	Fed/ NonFed	Exch/ Nonexch	Budgetary Impact Indicator	Reporting Type Code	Addl. Info.
5.3	580400	Tax Revenue Collected - Excise	Е	N	T		E/U	
5.3	582400	Tax Revenue Accrual Adjustment - Excise	E	N	T		E/U	
5.3	583400	Contra Revenue for Taxes - Excise	Е	N	T		E/U	
5.3	589400	Tax Revenue Refunds - Excise	E	N	T		E/U	
5.4	Unemplo	yment taxes						
5.4	580300	Tax Revenue Collected - Unemployment	Е	N	T		E/U	
5.4	582300	Tax Revenue Accrual Adjustment - Unemployment	E	N	T		E/U	
5.4	583300	Contra Revenue for Taxes - Unemployment	Е	N	T		E/U	
5.4	589300	Tax Revenue Refunds - Unemployment	Е	N	T		E/U	
	C 4	1.0	-					
5.5	Customs	Tax Revenue Collected - Customs	E	NT.	т		E/II	
5.5	580600 582600	Tax Revenue Conected - Customs Tax Revenue Accrual Adjustment - Customs	E E	N N	T T		E/U E/U	
5.5	583600	Contra Revenue for Taxes - Customs	E	N N	T		E/U	
5.5	589600	Tax Revenue Refunds - Customs	E	N	T		E/U	
3.3	389000	Tax Revenue Retunds - Customs	E	11	1		L/O	
5.6		d gift taxes		_			1	
5.6	580500	Tax Revenue Collected - Estate and Gift	E	N	T		E/U	<u> </u>
5.6	582500	Tax Revenue Accrual Adjustment - Estate and Gift	E	N	T		E/U	
5.6	583500	Contra Revenue for Taxes - Estate and Gift	E	N	T		E/U	<u> </u>
5.6	589500	Tax Revenue Refunds - Estate and Gift	Е	N	T		E/U	<u></u>
5.7	Other ta	xes and receipts						
5.7	531000	Interest Revenue - Other	Е	N	E/T		E/U	
5.7	531100	Interest Revenue - Investments	Е	N	T		E/U	
5.7	531200	Interest Revenue - Loans Receivable/Uninvested Funds	Е	N	T		E/U	
5.7	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	N	T		E/U	
5.7	531800	Contra Revenue for Interest Revenue - Investments	Е	N	T		E/U	
5.7	531900	Contra Revenue for Interest Revenue - Other	E	N	T		E/U	
5.7	532000	Penalties and Fines Revenue	E	N	T		E/U	
5.7	532400	Contra Revenue for Penalties and Fines	E	N	T		E/U	
5.7	540000	Funded Benefit Program Revenue	E	N	T		E/U	
5.7	540900	Contra Revenue for Funded Benefit Program Revenue	E	N	T		E/U	
5.7	560000	Donated Revenue - Financial Resources	E	N	T		E/U	
5.7	560900	Contra Revenue for Donations - Financial Resources Donated Revenue - Non-Financial Resources	E E	N N	T T		E/U	
5.7	561000 561900	Contra Donated Revenue - Nonfinancial Resources	E	N N	T		E/U E/U	
5.7	564000	Forfeiture Revenue - Cash and Cash Equivalents	E	N	T	D	E/U	
5.7	564900	Contra Forfeiture Revenue - Cash and Cash Equivalents	E	N	T	D	E/U	
5.7	565000	Forfeiture Revenue - Forfeitures of Property	E	N	T	E	E/U	
5.7	565900	Contra Forfeiture Revenue - Forfeitures of Property	E	N	T	E	E/U	
5.7	579500	Seigniorage	Е	N		Е	E/U	3
5.7	580000	Tax Revenue Collected - Not Otherwise Classified	Е	N	T		E/U	
5.7	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified	E	N	T		E/U	
5.7	583000	Contra Revenue for Taxes - Not Otherwise Classified	Е	N	T		E/U	
5.7	589000	Tax Revenue Refunds - Not Otherwise Classified	Е	N	T		E/U	
5.7	590000	Other Revenue	E	N	T	D/E	E/U	<u> </u>
5.7	590900	Contra Revenue for Other Revenue	E	N	T	D/E	E/U	
5.7	592300	Valuation Change in Investments - Beneficial Interest in Trust	E	N	T		E/U	<u> </u>
5.7	599000	Collections for Others - Statement of Custodial Activity	E	N	E/T	D/E	E/U	
5.7	599100	Accrued Collections for Others - Statement of Custodial Activity	E	N	E/T	D/E	E/U	
5.7		Gains on Disposition of Assets - Other	E E	N N	T T	D/E	E/U	
5.7	711100 718000	Gains on Disposition of Investments Unrealized Gains	E	N N	T	D/E D/E	E/U E/U	-
5.7	719000	Other Gains	E	N N	T	D/E D/E	E/U	
5.7	719090	Gains on International Monetary Fund Assets	E	-11	T	D/E	U	
5.7	721000	Losses on Disposition of Assets - Other	E	N	T	D/E	E/U	
5.7	721100	Losses on Disposition of Investments	E	N	T	D/E	E/U	
5.7	728000	Unrealized Losses	Е	N	T	D/E	E/U	
5.7	729000	Other Losses	Е	N	T	D/E	E/U	
5.7	729090	Losses on International Monetary Fund Assets	E		T	D/E	U	
5.7	750000	Distribution of Income - Dividend	E	N	T	D/E	E/U	
			-					

Line No.	USSGL Acct.	USSGL Account Title	Begin/ End	Fed/ NonFed	Exch/ Nonexch	Budgetary Impact Indicator	Reporting Type Code	Addl. Info.
5.8	590000	Other Revenue	Е	N	Е	D/E	E/U	
5.8	590900	Contra Revenue for Other Revenue	Е	N	Е	D/E	E/U	
5.9	This line	n-federal non-exchange revenue is calculated. Equals sum of lines 5.1 through 5.8.						
			F .					
6.1	531100	ecurities interest revenue including associated gains and losses (non-exchange) (RC 03) Interest Revenue - Investments		F	T		E/U	4
6.1	531800	Contra Revenue for Interest Revenue - Investments	E E	F	T		E/U	4
6.1	711100	Gains on Disposition of Investments	E	F	T	D/E	E/U	4
6.1	718000	Unrealized Gains	Е	F	T	D/E	E/U	4
6.1	721100	Losses on Disposition of Investments	Е	F	T	D/E	E/U	4
6.1	728000	Unrealized Losses	Е	F	T	D/E	E/U	4
6.2	Borrowin	ngs and other interest revenue (non-exchange) (RC 05) - Footnote 1						
6.2	531000	Interest Revenue - Other	Е	F	T		E/U	4
6.2	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	F	T		E/U	4
6.2	531700	Contra Revenue for Interest Revenue - Loans Receivable	Е	F	T		E/U	4
6.2	531900	Contra Revenue for Interest Revenue - Other	Е	F	T		E/U	4
6.2	579100	Adjustment to Financing Sources - Credit Reform	Е	F		Е	E/U	
6.3	Rorrowin	ngs Gains (RC 06)/01						
6.3		Other Gains	Е	F	Т	D/E	E/U	4
				-	*	5.2	L/ O	
6.4		ngs Losses (RC 06)/01						
6.4	729000	Other Losses	Е	F	T	D/E	E/U	4
6.5	Benefit p	rogram revenue (non-exchange) (RC 26) - Footnote 1						
6.5	540000	Funded Benefit Program Revenue	Е	F	T		E/U	4
6.5	540900	Contra Revenue for Funded Benefit Program Revenue	Е	F	T		E/U	4
6.6	Other tax	tes and receipts (RC 45) - Footnote 1						
6.6	580000	Tax Revenue Collected - Not Otherwise Classified	Е	G	T		E/U	
6.6	580100	Tax Revenue Collected - Individual	Е	G	T		E/U	
6.6	580200	Tax Revenue Collected - Corporate	E	G	T		E/U	
6.6	580300	Tax Revenue Collected - Unemployment	Е	G	T		E/U	
6.6	580400	Tax Revenue Collected - Excise	Е	G	T		E/U	
6.6	580500	Tax Revenue Collected - Estate and Gift	Е	G	T		E/U	
6.6	580600	Tax Revenue Collected - Customs Tax Revenue Advanta Advanta NA Otherwise Classified	E E	G	T T		E/U E/U	
6.6	582000 582100	Tax Revenue Accrual Adjustment - Not Otherwise Classified Tax Revenue Accrual Adjustment - Individual	E	G G	T		E/U	
6.6	582200	Tax Revenue Accrual Adjustment - Corporate	E	G	T		E/U	
	582300	Tax Revenue Accrual Adjustment - Unemployment	E	G	T		E/U	
_	582400	Tax Revenue Accrual Adjustment - Excise	Е	G	T		E/U	
6.6	582500	Tax Revenue Accrual Adjustment - Estate and Gift	Е	G	T		E/U	
6.6	582600	Tax Revenue Accrual Adjustment - Customs	E	G	T		E/U	
6.6	583000	Contra Revenue for Taxes - Not Otherwise Classified	Е	G	T		E/U	
6.6	583100	Contra Revenue for Taxes - Individual	Е	G	T		E/U	
	583200	Contra Revenue for Taxes - Corporate	E	G	T T		E/U	
6.6	583300 583400	Contra Revenue for Taxes - Unemployment Contra Revenue for Taxes - Excise	E E	G G	T		E/U E/U	
	583500	Contra Revenue for Taxes - Excise Contra Revenue for Taxes - Estate and Gift	E	G	T		E/U	
	583600	Contra Revenue for Taxes - Customs	E	G	T		E/U	
6.6	589000	Tax Revenue Refunds - Not Otherwise Classified	E	G	T		E/U	
6.6	589100	Tax Revenue Refunds - Individual	Е	G	T		E/U	
6.6	589200	Tax Revenue Refunds - Corporate	Е	G	T		E/U	
	589300	Tax Revenue Refunds - Unemployment	Е	G	T		E/U	
6.6	589400	Tax Revenue Refunds - Excise	Е	G	T		E/U	
6.6	589500	Tax Revenue Refunds - Estate and Gift	E	G	T		E/U	
6.6	589600	Tax Revenue Refunds - Customs	Е	G	T		E/U	
6.7	Collection	ns Transferred to a TAS Other Than the General Fund of the U.S. Government (RC 15))					
6.7	599800	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the	Е	F	E/T		E/U	
		General Fund of the U.S. Government	<u> </u>					

Insert I							Dudgetow		
			USSGL Account Title				Impact		
	60	Callastia	no two softward into a TAS Other Than the Canaral Fund of the U.S. Caramment. Non-	ovohona	o (DC 15)				
Accrual of Collections Yet to be Transferred to a TAS Other Than the General Fund of the U.S. Government - Nameschange (RC 16)			_		, ,	F/T	D/E	E/II	
Nonechange (RC 16)						L // 1	DiE	L/C	
6.9 \$99000 Collections for Others - Statement of Clustodial Activity	6.9			Governi	ment -				
6.9 999100	6.9			F	F	F/T	D/E	E/II	
6.0 Accruals for Entity amounts to be collection - Statement of Changes in Net Position F F F F F F F F F	_		·						
Accruals for Entity amounts to be collected in a TAS Other Than the General Fund of the U.S. Government - Nonexchange (IRC 16)	6.9	599300	·	Е	F		Е	E/U	
Nonexchange (RC 16)	6.9	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	Е	F		E	E/U	
ST1300 Accral of Amounts Receivable from Custodium or Non-Entity Assets Receivable from a E F ET EU	6.10		·	Governm	ent -				
This line is calculated. Equals sum of lines 6.1 through 6.10.	6.10		Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a	Е	F	E/T		E/U	
This line is calculated. Equals sum of lines 6.1 through 6.10.	6.11	Total fed	eral non-exchange revenue						
Financing sources:									
1. Appropriations received as adjusted (rescissions and other adjustments) (RC 41) - Footnote 1	-								
1.1 309000 Unexpended Appropriations While Awaiting is Warrant E G E/U	/	rmancin	g sources.						
1.1 310100 Unexpended Appropriations - Appropriations Received E G EU									,
2.2 Appropriations used (RC 39) E	_								
7.2 Appropriations used (RC 39)	_								
1.72 310700 Unexpended Appropriations - Used - Accrued E G E C E E	7.1	310000	Onexpended Appropriations - Adjustments	E	G			E/U	
2.2 310710 Unexpended Appropriations - Used - Disbursed E G EU			· · ·					Ĭ	
7.3 Appropriations expended (RC 38) - Footnote 1			* ** *						
7.3 570000 Expended Appropriations - Used - Accrued E G EU	7.2	310/10	Unexpended Appropriations - Used - Disbursed	E	Ġ			E/U	
7.3 \$70010 Expended Appropriations - Disbursed	7.3		ations expended (RC 38) - Footnote 1						
A Appropriation of unavailable special or trust fund receipts transfers-in (RC 07) - Footnote 1 F F F F F F F F F			1 11						
7.4 573500 Appropriated Dedicated Collections to be Transferred In	7.3	570010	Expended Appropriations - Disbursed	Е	G			E/U	
7.4 574000 Appropriated Dedicated Collections Transferred In 7.5 Appropriation of unavailable special or trust fund receipts transfers-out (RC 07) - Footnote 1 7.5 573600 Appropriated Dedicated Collections to be Transferred Out 7.6 Appropriated Dedicated Collections Transferred Out 8 E F E E/U 9.7 Appropriated Dedicated Collections Transferred Out 9.8 E F E/U 9.8 Appropriated Dedicated Collections Transferred Out 9.8 E F E/U 9.8 E/U 9.8 Footnote 1 9.9 E/U 9.0 Unexpended Appropriations - Transfers-In Other 9.0 Unexpended Appropriations - Transfers-In Other 9.0 Unexpenditure transfers-out of unexpended appropriations and financing sources (RC 08) - Footnote 1 9.1 Si3000 Unexpended Appropriations - Transfers-Out 9.1 Unexpenditure transfers-out of unexpended appropriations and financing sources (RC 08) - Footnote 1 9.1 Si3000 Unexpended Appropriations - Transfers-Out Other 9.8 Expenditure transfers-in of financing sources - Transfers-Out - Other 9.9 Si3000 Expenditure Financing Sources - Transfers-Out - Other 9.9 Si3000 Expenditure Financing Sources - Transfers-Out - Other 9.9 Si3000 Expenditure Financing Sources - Transfers-Out - E F E E/U 9.9 Si3000 Expenditure Financing Sources - Transfers-Out - E F E E/U 9.0 Si3000 Expenditure Financing Sources - Transfers-Out - E F E E/U 9.0 Si3000 Expenditure Financing Sources - Transfers-Out - Capital Transfers 9.0 Expenditure transfers-in of financing sources - Capital Transfers E F E E/U 9.1 Non-expenditure Financing Sources - Transfers-Out - Capital Transfers 9.0 E F E/U 9.1 Non-expenditure transfers-out of financing sources - Capital Transfers E F E E/U 9.1 Non-expenditure transfers-out of Financing Sources - Transfers-Out - Capital Transfers 9.0 E F E/U 9.1 Non-expenditure transfers-out of Financing Sources - Capital Transfers 9.0 E F E/U 9.1 Signoon Non-Expenditure Financing Sources - Capital Transfers 9.0 E F E/U 9.1 Signoon Non-Expenditure Financing Sources - Capital Transfers 9.0 E F E/U 9.1 Signoon Non-Expenditure Financing Sour	7.4	Appropri	iation of unavailable special or trust fund receipts transfers-in (RC 07) - Footnote 1						
7.5 Appropriation of unavailable special or trust fund receipts transfers-out (RC 07) - Footnote 1	7.4	573500	Appropriated Dedicated Collections to be Transferred In	Е	F			E/U	
7.5 573600 Appropriated Dedicated Collections to be Transferred Out	7.4	574000	Appropriated Dedicated Collections Transferred In	Е	F			E/U	4
7.5 573600 Appropriated Dedicated Collections to be Transferred Out	7.5	Appropr	iation of unavailable special or trust fund receipts transfers-out (RC 07) - Footnote 1						
7.6 Non-expenditure transfers-in of unexpended appropriations and financing sources (RC 08) - Footnote 1 7.6 310200 Unexpended Appropriations - Transfers-In			* * * * * * * * * * * * * * * * * * * *	Е	F			E/U	
7.6 310200 Unexpended Appropriations - Transfers-In		574500	** *						4
7.6 310200 Unexpended Appropriations - Transfers-In	76	Non own	anditure transfers in of unexpended appropriations and financing sources (DC 00). Fee	tnoto 1					
7.6 575500 Non-Expenditure Financing Sources - Transfers-In - Other E F E/U 7.7 Non-expenditure transfers-out of unexpended appropriations and financing sources (RC 08) - Footnote 1 7.7 310300 Unexpended Appropriations - Transfers-Out E F E/U 7.8 575500 Non-Expenditure Financing Sources - Transfers-Out - Other E F E/U 7.8 Expenditure transfers-in of financing sources (RC 09) - Footnote 1 7.8 575000 Expenditure Financing Sources - Transfers-In E F E/U 7.9 Expenditure transfers-out of financing sources (RC 09) - Footnote 1 7.9 576000 Expenditure Financing Sources - Transfers-Out E F E/U 7.10 Non-expenditure transfers-in of financing sources - capital transfers (RC 11) 7.10 575600 Non-Expenditure Financing Sources - Transfers-In - Capital Transfers E F E/U 7.11 Non-expenditure transfers-out of financing sources - capital transfers (RC 11) 7.11 576600 Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers E F E/U 7.11 S79200 Financing Sources To Be Transferred Out - Contingent Liability E F E/U 7.12 Revenue and Other Financing Sources - Cancellations (RC 36) 7.12 S91900 Revenue and Other Financing Sources - Cancellations E G E/U 7.13 Collections for others transferred to the General Fund of the U.S. Government (RC 44) 7.13 S99000 Collections for Others - Statement of Custodial Activity E G E/T D E/U		•			F			E/II	
7.7 Non-expenditure transfers-out of unexpended appropriations and financing sources (RC 08) - Footnote 1 7.7 310300 Unexpended Appropriations - Transfers-Out E F E/U 7.8 Expenditure Financing Sources - Transfers-Out - Other E F E/U 7.8 Expenditure transfers-in of financing sources (RC 09) - Footnote 1 7.8 575000 Expenditure Financing Sources - Transfers-In E F E/U 7.9 Expenditure transfers-out of financing sources (RC 09) - Footnote 1 7.9 576000 Expenditure Financing Sources - Transfers-Out E F E/U 7.10 Non-expenditure transfer-in of financing sources - capital transfers (RC 11) 7.10 575600 Non-Expenditure Financing Sources - Transfers-In - Capital Transfers E F E/U 7.11 Non-expenditure transfers-out of financing sources - capital transfers (RC 11) 7.11 576600 Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers E F E/U 7.11 579200 Financing Sources - Transferred Out - Contingent Liability E F E/U 7.12 Revenue and Other Financing Sources - Cancellations (RC 36) 7.12 591900 Revenue and Other Financing Sources - Cancellations E G E/U 7.13 Collections for others transferred to the General Fund of the U.S. Government (RC 44) 7.13 599000 Collections for Others - Statement of Custodial Activity E G E/T D E/U			1 11 1						
7.7 310300 Unexpended Appropriations - Transfers-Out E F E/U 7.7 576500 Non-Expenditure Financing Sources - Transfers-Out - Other E F E/U 7.8 Expenditure transfers-in of financing sources (RC 09) - Footnote 1 7.8 575000 Expenditure Financing Sources - Transfers-In E F E/U 7.9 Expenditure transfers-out of financing sources (RC 09) - Footnote 1 7.9 576000 Expenditure Financing Sources - Transfers-Out E F E/U 7.10 Non-expenditure transfer-in of financing sources - capital transfers (RC 11) 7.10 575600 Non-Expenditure Financing Sources - Transfers-In - Capital Transfers E F E/U 7.11 Non-expenditure transfers-out of financing sources - capital transfers (RC 11) 7.11 576600 Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers E F E/U 7.11 579200 Financing Sources To Be Transferred Out - Contingent Liability E F E/U 7.12 Revenue and Other Financing Sources - Cancellations (RC 36) 7.12 591900 Revenue and Other Financing Sources - Cancellations E G E/U 7.13 Collections for others transferred to the General Fund of the U.S. Government (RC 44) 7.13 599000 Collections for Others - Statement of Custodial Activity E G E/T D E/U		1	-		1				Į.
7.7 576500 Non-Expenditure Financing Sources - Transfers-Out - Other 7.8 Expenditure transfers-in of financing sources (RC 09) - Footnote 1 7.8 575000 Expenditure Financing Sources - Transfers-In 7.9 Expenditure transfers-out of financing sources (RC 09) - Footnote 1 7.9 576000 Expenditure Financing Sources - Transfers-Out 7.10 Non-expenditure transfers-in of financing sources - capital transfers (RC 11) 7.10 575600 Non-Expenditure Financing Sources - Transfers-In - Capital Transfers 8 E F 8 E/U 7.11 Non-expenditure transfers-out of financing sources - capital transfers (RC 11) 7.11 S76600 Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers 8 E F 8 E/U 7.11 S79200 Financing Sources To Be Transfers-Out - Capital Transfers 9 E F 10 E/U 7.12 Revenue and Other Financing Sources - Cancellations (RC 36) 7.12 S91900 Revenue and Other Financing Sources - Cancellations 10 E/U 7.13 Collections for others transferred to the General Fund of the U.S. Government (RC 44) 7.13 599000 Collections for Others - Statement of Custodial Activity 1 E F 1 E/U 1 E/U 1 E F 1 E/U 1 E F 1 E/U 1 D E/U								E/II	
7.8 Expenditure transfers-in of financing sources (RC 09) - Footnote 1 7.8 575000 Expenditure Financing Sources - Transfers-In E F E/U 7.9 Expenditure transfers-out of financing sources (RC 09) - Footnote 1 7.9 576000 Expenditure Financing Sources - Transfers-Out E F F E/U 7.10 Non-expenditure transfer-in of financing sources - capital transfers (RC 11) 7.10 575600 Non-Expenditure Financing Sources - Transfers-In - Capital Transfers E F E/U 7.11 Non-expenditure transfers-out of financing sources - capital transfers (RC 11) 7.11 576600 Non-Expenditure financing Sources - Transfers-Out - Capital Transfers E F E/U 7.11 S79200 Financing Sources To Be Transferred Out - Contingent Liability E F E/U 7.12 Revenue and Other Financing Sources - Cancellations (RC 36) 7.12 S91900 Revenue and Other Financing Sources - Cancellations E G E/U 7.13 Collections for others transferred to the General Fund of the U.S. Government (RC 44) 7.13 599000 Collections for Others - Statement of Custodial Activity E G E/T D E/U	-		1 11 1						
7.8 575000 Expenditure Financing Sources - Transfers-In 7.9 Expenditure transfers-out of financing sources (RC 09) - Footnote 1 7.9 576000 Expenditure Financing Sources - Transfers-Out 7.10 Non-expenditure transfer-in of financing sources - capital transfers (RC 11) 7.10 575600 Non-Expenditure Financing Sources - Transfers-In - Capital Transfers 8 E F E/U 7.11 Non-expenditure transfers-out of financing sources - capital transfers (RC 11) 7.11 576600 Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers 8 E F E/U 7.11 579200 Financing Sources To Be Transferred Out - Contingent Liability 7.12 Revenue and Other Financing Sources - Cancellations (RC 36) 7.12 591900 Revenue and Other Financing Sources - Cancellations 8 E G E/U 7.13 Collections for others transferred to the General Fund of the U.S. Government (RC 44) 7.13 599000 Collections for Others - Statement of Custodial Activity 8 E G E/T D E/U	7.7			L	•			L/C	
7.9 Expenditure transfers-out of financing sources (RC 09) - Footnote 1 7.9 576000 Expenditure Financing Sources - Transfers-Out E F F E/U 7.10 Non-expenditure transfer-in of financing sources - capital transfers (RC 11) 7.10 575600 Non-Expenditure Financing Sources - Transfers-In - Capital Transfers E F E/U 7.11 Non-expenditure transfers-out of financing sources - capital transfers (RC 11) 7.12 576600 Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers E F E/U 7.13 579200 Financing Sources To Be Transferred Out - Contingent Liability E F E/U 7.12 Revenue and Other Financing Sources - Cancellations (RC 36) 7.12 591900 Revenue and Other Financing Sources - Cancellations (RC 36) 7.13 Collections for others transferred to the General Fund of the U.S. Government (RC 44) 7.13 599000 Collections for Others - Statement of Custodial Activity E G E/T D E/U									I
7.9 576000 Expenditure Financing Sources - Transfers-Out 7.10 Non-expenditure transfer-in of financing sources - capital transfers (RC 11) 7.10 575600 Non-Expenditure Financing Sources - Transfers-In - Capital Transfers E F 7.11 Non-expenditure transfers-out of financing sources - capital transfers (RC 11) 7.11 576600 Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers E F E/U 7.11 579200 Financing Sources To Be Transferred Out - Contingent Liability E F 7.12 Revenue and Other Financing Sources - Cancellations (RC 36) 7.12 591900 Revenue and Other Financing Sources - Cancellations E G E/U 7.13 Collections for others transferred to the General Fund of the U.S. Government (RC 44) 7.13 599000 Collections for Others - Statement of Custodial Activity E G E/T D E/U	7.8	575000	Expenditure Financing Sources - Transfers-In	Е	F			E/U	
7.10 Non-expenditure transfer-in of financing sources - capital transfers (RC 11) 7.10 575600 Non-Expenditure Financing Sources - Transfers-In - Capital Transfers E F E/U 7.11 Non-expenditure transfers-out of financing sources - capital transfers (RC 11) 7.11 576600 Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers E F E/U 7.11 579200 Financing Sources To Be Transferred Out - Contingent Liability E F E/U 7.12 Revenue and Other Financing Sources - Cancellations (RC 36) 7.12 591900 Revenue and Other Financing Sources - Cancellations E G E/U 7.13 Collections for others transferred to the General Fund of the U.S. Government (RC 44) 7.13 599000 Collections for Others - Statement of Custodial Activity E G E/T D E/U	7.9	Expendit	ure transfers-out of financing sources (RC 09) - Footnote 1						
7.10 575600 Non-Expenditure Financing Sources - Transfers-In - Capital Transfers	7.9	576000	Expenditure Financing Sources - Transfers-Out	Е	F			E/U	
7.10 575600 Non-Expenditure Financing Sources - Transfers-In - Capital Transfers	7.10	Non-expe	enditure transfer-in of financing sources - capital transfers (RC 11)						
7.11 Non-expenditure transfers-out of financing sources - capital transfers (RC 11) 7.11 576600 Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers E F E/U 7.11 579200 Financing Sources To Be Transferred Out - Contingent Liability E F E/U 7.12 Revenue and Other Financing Sources - Cancellations (RC 36) 7.12 591900 Revenue and Other Financing Sources - Cancellations E G E/U 7.13 Collections for others transferred to the General Fund of the U.S. Government (RC 44) 7.13 599000 Collections for Others - Statement of Custodial Activity E G E/T D E/U				Е	F			E/U	
7.11 576600 Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers E F E/U 7.11 579200 Financing Sources To Be Transferred Out - Contingent Liability E F F E/U 7.12 Revenue and Other Financing Sources - Cancellations (RC 36) 7.12 591900 Revenue and Other Financing Sources - Cancellations E G E/U 7.13 Collections for others transferred to the General Fund of the U.S. Government (RC 44) 7.13 599000 Collections for Others - Statement of Custodial Activity E G E/T D E/U								1	
7.11 579200 Financing Sources To Be Transferred Out - Contingent Liability E F E/U 7.12 Revenue and Other Financing Sources - Cancellations (RC 36) 7.12 591900 Revenue and Other Financing Sources - Cancellations E G E/U 7.13 Collections for others transferred to the General Fund of the U.S. Government (RC 44) 7.13 599000 Collections for Others - Statement of Custodial Activity E G E/T D E/U				17	E			T7 /T T	
7.12 Revenue and Other Financing Sources - Cancellations (RC 36) 7.12 591900 Revenue and Other Financing Sources - Cancellations E G E/U 7.13 Collections for others transferred to the General Fund of the U.S. Government (RC 44) 7.13 599000 Collections for Others - Statement of Custodial Activity E G E/T D E/U			1						
7.12 591900 Revenue and Other Financing Sources - Cancellations E G E/U 7.13 Collections for others transferred to the General Fund of the U.S. Government (RC 44) 7.13 599000 Collections for Others - Statement of Custodial Activity E G E/T D E/U	/.11			ь	Г	1		E/U	
7.13 Collections for others transferred to the General Fund of the U.S. Government (RC 44) 7.13 599000 Collections for Others - Statement of Custodial Activity E G E/T D E/U								Г	
7.13 599000 Collections for Others - Statement of Custodial Activity E G E/T D E/U	7.12	591900	Revenue and Other Financing Sources - Cancellations	Е	G			E/U	
	7.13	Collectio	ns for others transferred to the General Fund of the U.S. Government (RC 44)						
7.13 599300 Offset to Non-Entity Collections - Statement of Changes in Net Position E G D E/U	7.13	599000	Collections for Others - Statement of Custodial Activity	Е	G	E/T	D	E/U	
	7.13	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	Е	G		D	E/U	

Line No.	USSGL Acet.	USSGL Account Title	Begin/ End	Fed/ NonFed	Exch/ Nonexch	Budgetary Impact Indicator	Reporting Type Code	Addl. Info.
7.14	Other fin	ancing sources with budgetary impact (RC 29) - Footnote 1, 8						
7.14	579000	Other Financing Sources	Е	Z		D	E/U	
7.14	590000	Other Revenue	Е	Z	E/T	D	E/U	
7.14	590900	Contra Revenue for Other Revenue	Е	Z	E/T	D	E/U	
7.14	750000	Distribution of Income - Dividend	E	Z	T	D	E/U	
7.15	Warrant	s issued (RC 41)						
	309010	Appropriations Outstanding - Warrants to be Issued	Е	F			U	
7.15	320100	Appropriations Outstanding - Warrants Issued	Е	F			U	
	320110	Appropriations Outstanding - Transfers	Е	F			U	
7.15	320600	Appropriations Outstanding - Adjustments	E	F			U	
7.16	Appropri	ations outstanding - used (RC 39)						
7.16	320700	Appropriations Outstanding - Used - Accrued	Е	F			U	
7.16	320710	Appropriations Outstanding - Used - Disbursed	Е	F			U	
7.17		Fund of the U.S. Government financed appropriations - expended (RC 38) - Footnote 1						
7.17	570005	Appropriations - Expended - Accrued	E	F			U	
7.17	570006	Appropriations - Expended - Disbursed	E	F			U	
7.18	Trust fun	d warrants issued net of adjustments (RC 45)						
7.18	771000	Trust Fund Warrant Journal Vouchers Issued Net of Adjustments	Е	F			U	
7.19	Cancelle	tions of Revenue and Other Financing Sources - General Fund (RC 36)					·	
7.19	591910	Cancellations of Revenue and Other Financing Sources - The General Fund of the U.S.	Е	F			U	
7.19	391910	Government	L	r			0	
7.20	Transfer	s-in without reimbursement (RC 18) - Footnote 1						
7.20		Financing Sources Transferred In Without Reimbursement	Е	F			E/U	
7.20	577500	Non-Budgetary Financing Sources Transferred In	E	F			E/U	
7.21	Transfer	s-out without reimbursement (RC 18) - Footnote 1						
	573000	Financing Sources Transferred Out Without Reimbursement	Е	F			E/U	
	577600	Non-Budgetary Financing Sources Transferred Out	Е	F			E/U	
7.22	Imputed	financing sources (RC 25) - Footnote 1						
7.22	578000	Imputed Financing Sources	Е	F			E/U	
7.23		ty collections transferred to the General Fund of the U.S. Government (RC 44)						
7.23	599000	Collections for Others - Statement of Custodial Activity	Е	G	E/T	Е	E/U	6
7.23	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	Е	G		E	E/U	6
7.24	Accrual f	or non-entity amounts to be collected and transferred to the General Fund of the U.S. G	overnm	ent (RC				
7.24	599100	Accrued Collections for Others - Statement of Custodial Activity	E	G	E/T	Е	E/U	6
7.24	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	Е	G		Е	E/U	6
		n-budgetary financing sources for debt accruals/amortization (RC 37) - Footnote 1	-			D. (2)		ı
7.25	579000 579001	Other Financing Sources Other Non Productory Financing Sources for Debt Accomple/Amortization	E E	G G		D/E	E/U U	
		Other Non-Budgetary Financing Sources for Debt Accruals/Amortization n-budgetary financing sources (RC 29) - Footnote 1, 9	Е	G			U	
	573000	Financing Sources Transferred Out Without Reimbursement	Е	Z			E/U	
	579000	Other Financing Sources	E	Z		Е	E/U	
	579010	Other General Fund Financing Sources	E	Z		L	U	
	590000	Other Revenue	E	Z	T	Е	E/U	
		ancing sources for the General Fund of the U.S. Government (RC 37) - Footnote 1				·		
7.27	579010	Other General Fund Financing Sources	Е	F			U	
7.28		in of entity's unavailable custodial and non-entity collections (RC 44)						
7.28	571000	Transfer-in of Agency Unavailable Custodial and Non-Entity Collections	Е	F			U	
7.29	Accrual	of entity's amounts to be collected (RC 48)						
	571200	Accrual of Agency Amount To Be Collected - Custodial and Non-Entity - General Fund of the U.S. Government	Е	F			U	
7.30	Total fina	ancing sources						
		is calculated. Equals sum of lines 7.1 through 7.29						
1		1						

						Budgetary		
	USSGL	UCCCI A4 Title	Begin/		Exch/	Impact	Reporting	Addl.
No.	Acct.	USSGL Account Title	End	NonFed	Nonexch	Indicator	Type Code	Info.
8	Net cost	of operations (+/-)						
9	•	ion, end of period						
	This line	is calculated. Equals sum of lines 4, 5.9, 6.11, 7.30, and 8.						
	FOOTN	OTES AND ADDITIONAL INFORMATION:						
	1	For Reciprocal Category (RC) detail information, see TFM Volume 1, Part 2, Chapter 4700, Federal Entity Reporting Requirements for the Financial Report of the United States Government, Appendix 3.						
	2	As defined in TFM, Volume I, Part 2, Chapter 4700, Federal Entity Reporting Requirements for the Financial Report of the United States Government.						
	3	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.						
	4	Exclude General Fund of the U.S. Government activity in this account.]					
	5	Budgetary portion only.]					
	6	Non budgetary portion only.]					
	7	This line now includes amounts previously captured in lines 7.10 and 7.11. If a new RC is established then the data can be segregated.						
	8	This line now includes amounts previously captured in lines 8.4 and 8.5. If a new RC is established then the data can be segregated.						
	9	When comparative financial statements are presented, the error is material and financial statements are restated the correction will be to the previous year financial statement lines. The impact to the current year will be presented in the beginning balances. Guidance is provided in the Prior Period Adjustment scenario on the following page: https://www.fiscal.treasury.gov/files/ussgl/approved_scenarios/ppa-due-to-correction-of-errors.pdf						



Treasury Financial Manual

Part 1, Section VII: GTAS Validations and Edits

One of the goals the Bureau of the Fiscal Service (Fiscal Service) has envisioned for GTAS is to improve the consistency in agency trial balance reporting. This will be accomplished through validations and edits.

The validations ensure that the attributes reported in agencies' GTAS trial balance submissions are valid for the USSGL account. The validations encompass both USSGL level attributes per the USSGL Attribute Table and Treasury Account Symbol (TAS) level attributes found in the Super Master Account (SMAF). Simple validations are those involving one attribute while special validations involve more than one attribute. All validations are fatal.

The edits compare the agency trial balances with USSGL rules and with data from authoritative sources such as the Central Accounting Reporting System (CARS), Fiscal Service, and the Federal Financing Bank. The edits may be either fatal or proposed. Fiscal Service will use the proposed edits only for analytical purposes. Fiscal Service disclaims any role or responsibility with the agency auditor relationship concerning the GTAS fatal and proposed analytical edits.

The following are the validation and edit reports included in this section:

	Section VII	Page	Nun	nbe	er
GTAS	Validation Summary Report (VSR)	VII	VSR	-	1
GTAS	Validation Detail Report (VDR)	VII	VDR	-	1
GTAS	Edits Summary Report (ESR)	VII	ESR	-	1
GTAS	Edits Detail Report (EDR)	VII	EDR	-	1
GTAS	Closing Edits Report (CER)	VII	CER	-	1

	Simple or						Has
ID	Special	Name	Туре	Description	Error Message	Rule	Exception
10	-	USSGL ACCOUNT	1360	A six-digit number used to identify a specific USSGL	The USSGL account is invalid. Check the USSGL TFM	Ruic	
1		NUMBER	Bulk File	account.	Supplement for a valid list of USSGL accounts.	Pass	N
•	Olivii EE		Bantino	The dollar amount field can be up to 21 numerical	The dollar amount field is invalid. The dollar amount can be	1 400	.,
				characters with no decimals. Last two places are assumed	up to 21 numerical characters with no decimal points. Last		
2	SIMPLE	DOLLAR AMOUNT	Bulk File	decimal.	two places are assumed decimal.	Format	N
		Trading Partner Agency					
		Identifier and Main		The Trading Partner Agency Identifier and Trading Partner	The Trading Partner Agency Identifier and Trading Partner		
4	SIMPLE	Account	Bulk File Special	Main Account must be a valid TAS.	Main Account is not a valid TAS. Refer to the FAST Book II.	Pass	N
					The Debit or Credit Indicator is required. Refer to the GTAS		
7	SIMPLE	Debit Credit Indicator	SGL Simple	Each USSGL account must have a Debit or Credit Indicator.	attribute table.	Pass	N
				Begin End Indicator is required for the applicable USSGL	Begin End Indicator is required. Refer to the GTAS		
8		Begin End Indicator	SGL Simple	accounts.	attribute table.	Pass	N
		Federal Non-Federal		Federal Non-Federal Code is required for the applicable	Invalid use of the Federal Non-Federal Code. Refer to the		
9		Code	SGL Simple	USSGL accounts.	GTAS attribute table.	Pass	N
		Exchange Nonexchange		Exchange Nonexchange Code is required for the applicable		_	
10	SIMPLE		SGL Simple	USSGL accounts.	GTAS attribute table.	Pass	N
		Custodial Noncustodial	001.0	Custodial Noncustodial Indicator is required for the	Invalid use of the Custodial Noncustodial Indicator. Refer to		
11	SIMPLE	indicator	SGL Simple	applicable USSGL accounts.	the GTAS attribute table.	Pass	N
12	CIMPLE	Authority Type Code	SGL Simple	Authority Type Code is required for applicable USSGL accounts.	Invalid use of the Authority Type Code. Refer to the GTAS attribute table.	Doos	N
12		Apportionment Category	SGL Simple	Apportionment Category Code is required for applicable	Invalid use of the Apportionment Category Code. Refer to	Pass	IN
13		Code	SGL Simple	USSGL accounts.	the GTAS attribute table.	Pass	N
13	SIIVIFEE	Year of Budget Authority	3GL Simple	Year of Budget Authority Indicator is required for the	Invalid use of the Year of Budget Authority Indicator. Refer	F 455	IN
14	SIMPLE	Indicator	SGL Simple	applicable USSGL accounts.	to the GTAS attribute table.	Pass	Υ
		Availability Time	OGE GIIIIPIG	Availability Time Indicator is required for the applicable	Invalid use of the Availability Time Indicator. Refer to the	1 400	·
15		Indicator	SGL Simple	USSGL accounts.	GTAS attribute table.	Pass	Υ
			- '	BEA Category Indicator is required for the applicable	Invalid use of the BEA Category Indicator. Refer to the		
16	SIMPLE	BEA Category Indicator	SGL Simple	USSGL accounts.	GTAS attribute table.	Pass	N
		Prior Year Adjustment	·	Prior Year Adjustment Code is required for the applicable	Invalid use of the Prior Year Adjustment Code. Refer to the		
17	SIMPLE	Code	SGL Simple	USSGL accounts.	GTAS attribute table.	Pass	Υ
		Reimbursable Flag		Reimbursable Flag Indicator is required for applicable	Invalid use of the Reimbursable Flag Indicator. Refer to the		
18	SIMPLE	Indicator	SGL Simple	USSGL accounts.	GTAS attribute table.	Pass	N
		Budgetary Impact		Budgetary Impact Indicator is required for applicable	Invalid use of the Budgetary Impact Indicator. Refer to the		
19		Indicator	SGL Simple	USSGL accounts.	GTAS attribute table.	Pass	N
		Disaster Emergency		Disaster Emergency Fund Code is required for applicable			
20	SPECIAL	Fund Code	SGL Simple	USSGL accounts.	Invalid use of the Disaster Emergency Fund Code.	Fail	N
	011451 -	OTAO F 1 T		Specific USSGL accounts are valid for each GTAS Fund	Invalid USSGL Account/GTAS Fund Type combination.		,
21	SIMPLE	GTAS Fund Type	SGL Simple	Type.	Refer to the GTAS attribute table.	Pass	Υ
00	CIMPLE	TAC Ctatus	001 05	The HCCCL apparents must be walled for the TAC Control	Invalid USSGL Account/TAS Status combination. Refer to	Derr	.,
22	SIMPLE	TAS Status	SGL Simple	The USSGL accounts must be valid for the TAS Status.	the GTAS attribute table.	Pass	Υ

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ID	Simple or Special	Name	Туре	Description	Error Message	Rule	Has Exception
23	SIMPLE	Borrowing Source Code	SGL Simple	Borrowing Source Code is required for applicable USSGL accounts.	Invalid use of the Borrowing Source Code. Refer to the GTAS attribute table.	Pass	Υ
24		Reporting Type Code	SGL Simple	The USSGL Accounts must be valid for the Reporting Type Code.	Invalid USSGL Account/Reporting Type Code combination. Refer to the GTAS attribute table.	Pass	Y
25		USSGL Accounts Restricted to Appropriation Flag "I" and "M"	Compound	Some USSGL accounts can only be reported if the Appropriation Flag on the SMAF is "I" (Indefinite) or "M" (Mixed).	This USSGL account can not be reported for this TAS because the Appropriation Flag on the SMAF is not "I" (Indefinite) or "M" (Mixed).	Fail	N
26		Anticipated USSGL Account Balance in Period 12	Compound	If the period is 12, then the account balance for all anticipated USSGL accounts must be zero.	The amount in an anticipated USSGL account must be zero for period 12.	Fail	N
27		Credit Cohort Year and Financing Account Code Validation	Compound	If Financing Account Code for the TAS is D (Direct) or G (Guaranteed) on the SMAF and the USSGL account is budgetary, then the Credit Cohort Year is required. Otherwise, Credit Cohort Year should be null.	If Financing Account Code for the TAS is D (Direct) or G (Guaranteed) on the SMAF and the USSGL account is budgetary, then the Credit Cohort Year is required. Otherwise, Credit Cohort Year should be null.	Pass	Y
28		PYA and Beginning Balance Validation	Compound	If the Begin End Indicator is B (Beginning), then the Prior Year Adjustment Code value must be X (not an adjustment to prior year reporting).	If the Begin End Indicator is B (Beginning), then the Prior Year Adjustment Code value must be X (not an adjustment to prior year reporting).	Fail	N
29		Category Code and Apportionment Category Code Validation	Compound	If the Apportionment Category Code is E, then Program Report Category Code (number) must be null.	If the Apportionment Category Code is E, then Program Report Category Code (number) must be null.	Fail	Y
30		B and Apportionment Category B Program Code (Number) Validation	Compound	If Apportionment Category Code is B, then Apportionment Category B Program Code (number) is required. The values must be between 6011-6159.	If Apportionment Category Code is B, then Apportionment Category B Program Code (number) is required. The values must be between 6011-6159 per the SF-132.	Fail	Y
31	SPECIAL	BEA Category Validation	Compound	The Bulk File BEA Category Indicator must agree with the TAS level BEA Category Indicator on the SMAF, unless TAS level BEA Category Indicator on the SMAF is N (NET), in which Bulk File BEA Category would be M (Mandatory).	The Bulk File BEA Category Indicator must agree with the TAS level BEA Category Indicator on the SMAF, unless TAS level BEA Category Indicator on the SMAF is N (NET), in which Bulk File BEA Category would be M (Mandatory).	Fail	Y
32		Is First Year and Year of Budget Authority Indicator Validation	Compound	If Is First Year is Y, then Year of BA must be NEW. If Is First Year is N, then Year of BA must be BAL for annual & multiyear TAS when using PYA of X, and can be NEW or BAL for X year TAS and for annual & multiyear TAS when using PYA B or P.	Invalid combination of Is First Year Indicator and Budget Authority Indicator.	Fail	Y
33		Federal Non-Federal Code and Trading Partner Agency Identifier Validation	Compound	If Federal Non-Federal Code is F (Federal), then Trading Partner Agency Identifier is required. If Federal Non-Federal Code is G (General Fund of the U.S. Government), then Trading Partner Agency Identifier must be 099. Exceptions may apply.	Trading Partner Agency Identifier does not match requirements. Please refer to the attribute table in section IV of the USSGL TFM.	Fail	Y

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41 SPECIAL and Is First Year Compound reported in the TAS first year. 42 SPECIAL limitation Compound USSGL 490800 is restricted to specific TAS. 43 SPECIAL Limited Use of USSGLs 43 SPECIAL 412200 and 412250 Compound Specific TAS. 44 SPECIAL Authority Duration Code 45 SPECIAL Authority Duration Code 46 SPECIAL Restrictions for Non- 46 SPECIAL Restriction for Non- 46 SPECIAL Borrowing Authority from 47 SPECIAL Borrowing Authority from 48 Borrowing Authority from 49 SPECIAL Borrowing Authority from 40 SPECIAL Borrowing Authority from 40 SPECIAL Borrowing Authority from 41 SPECIAL Borrowing Authority from 42 SPECIAL Borrowing Authority from Treasury Indicator is other than N (No Borrowing Authority from Treasury), then the 44 SPECIAL Borrowing Authority from 45 SPECIAL Borrowing Authority from 46 SPECIAL Borrowing Authority from 47 SPECIAL Borrowing Authority from 48 SPECIAL Borrowing Authority from Treasury Indicator is other than N (No Borrowing Authority from Treasury), then the 49 SPECIAL Borrowing Authority from Treasury Indicator is other than N (No Borrowing Authority from Treasury), then the 40 SPECIAL Borrowing Authority from Treasury Indicator is other than N (No Borrowing Authority from Treasury), then the 40 SPECIAL Borrowing Authority from Treasury Indicator is other than N (No Borrowing Authority from Treasury), then the 41 SPECIAL Borrowing Authority from Treasury Indicator is other than N (No Borrowing Authority from Treasury), then the 42 SPECIAL Imited Uses of USSGL 490800. The SMAF. 43 SPECIAL Borrowing Authority from Treasury Indicator is other than N (No Borrowing Authority from Treasury), then the 44 SPECIAL Imited Uses of USSGL 490800. This setricted to specific TAS. 45 The USSGL 490800. This setricted to specific TAS. 46 SPECIAL Borrowing Authority from Treasury Indicator is other than N (No Borrowing Authority from Treasury), then the		
USSGL 490800 TAS Ilimitation	il	N
Limited Use of USSGLs 43 SPECIAL 412200 and 412250 Compound Specific TAS. USSGLs limited to X Authority Duration Code TAS Restrictions for USSGL 432000 Administration. Restriction for Non- Federal Non-Federal Exceptions SPECIAL Federal Exceptions Limited Use of USSGLs The use of USSGLs 412200 and 412250 is restricted to specific TAS. The USSGL being reported is not permitted for this TAS. The USSGLs are limited to TAS with Authority Duration Code X (No Year TAS). Fai The USSGLs are limited to TAS with Authority Duration Code X (No Year TAS). Fai Health and Human Services and the Social Security Administration. Federal Non-Federal Exceptions Federal Non-Federal Exceptions is restricted. If the Borrowing Authority from Treasury Indicator is other than N (No Borrowing Authority from Treasury), then the SMAF is other than N (No Borrowing Authority from The USSGL being reported is not permitted for this TAS. Fai The USSGLs are limited to TAS with Authority Duration Code X (No Year TAS). Federal Non-Federal Exceptions Federal Non-Federal Exceptions is restricted. Fai If the Borrowing Authority from Treasury Indicator is other than N (No Borrowing Authority from SMAF is other than N (No Borrowing Authority from	+	
SPECIAL 412200 and 412250 Compound specific TAS. USSGLs limited to X Authority Duration Code TAS Restrictions for SPECIAL USSGL 432000 Restriction for Non- Federal Exceptions SPECIAL Federal Exceptions TAS Restrictions for SPECIAL Federal Exceptions Fair Tas Restriction for Non- Federal Non-Federal exceptions) is restricted. Tas Restriction for Non- Federal Non-Federal exceptions is restricted. If the Borrowing Authority from Treasury Indicator is other than N (No Borrowing Authority from Treasury), then the Table USSGL being reported is not permitted for this TAS. Specific USSGLs are limited to TAS with Authority Duration Code X (No Year TAS). Fair The USSGL being reported is not permitted for this TAS. Specific USSGLs are limited to TAS with Authority Duration Code X (No Year TAS). Fair The USSGL being reported is not permitted for this TAS. Specific USSGLs are limited to TAS with Authority Duration Code X (No Year TAS). Fair Tas Restrictions for Non- Federal Human Services and the Social Security Administration. Fair The USSGL being reported is not permitted for this TAS. Specific USSGLs are limited to TAS with Authority Duration Code X (No Year TAS). Fair Tas Restrictions for Specific USSGLs are limited to TAS with Authority Duration Code X (No Year TAS). Fair Tas Restrictions for Specific USSGLs are limited to TAS with Authority Duration Code X (No Year TAS). Fair Tas Restrictions for Specific USSGLs are limited to TAS with Authority Duration Code X (No Year TAS). Fair Tas Restrictions for Specific USSGLs are limited to TAS with Authority Duration Code X (No Year TAS). Fair Tas Restrictions for Specific USSGLs are limited to TAS with Authority Duration Code X (No Year TAS). Fair Tas Restrictions for Specific USSGLs are limited to TAS with Authority Duration Code X (No Year TAS). Fair Tas Restrictions for Specific USSGLs are limited to TAS with Authority Duration Code X (No Year TAS).	il	Υ
USSGLs limited to X Authority Duration Code TAS Restrictions for USSGL 432000 TAS Restriction for Non- Federal Non-Federal Compound SPECIAL SPECIAL Federal Exceptions USSGLs limited to X Compound Specific USSGLs are limited to TAS with Authority Duration Code X (No Year TAS). Health and Human Services and the Social Security Administration. Federal Non-Federal Code domain value E (Non-Federal exceptions) is restricted. If the Borrowing Authority from Borrowing Authority from Specific USSGLs are limited to TAS with Authority Duration Code X (No Year TAS). Health and Human Services and the Social Security Administration. Federal Non-Federal exceptions) is restricted. If the Borrowing Authority from Treasury Indicator is other than N (No Borrowing Authority from Treasury), then the SMAF is other than N (No Borrowing Authority from		
44 SPECIAL Authority Duration Code Compound Code X (No Year TAS). TAS Restrictions for USSGL 432000 Compound Administration. Restriction for Non-Federal Exceptions Federal Exceptions Compound Engagement of the Borrowing Authority from From Treasury, then the Social Security Administration. Fail Tas Restrictions for USSGL 432000 Compound Administration. Fail Tas Restrictions for Non-Federal Code domain value E (Non-Federal Exceptions) is restricted. Fail Tas Restriction for Non-Federal Code domain value E (Non-Federal Exceptions) is restricted. Fail Tas Restriction for Non-Federal Code domain value E (Non-Federal Exceptions) is restricted. Fail Tas Restrictions for Non-Federal Code domain value E (Non-Federal Exceptions) is restricted. Fail Tas Restriction for Non-Federal Code domain value E (Non-Federal Exceptions) is restricted. Fail Tas Restriction for Non-Federal Code domain value E (Non-Federal Exceptions) is restricted. Fail Tas Restrictions for Non-Federal Code domain value E (Non-Federal Exceptions) is restricted. Fail Tas Restrictions for Non-Federal Code domain value E (Non-Federal Exceptions) is restricted. Fail Tas Restrictions for Non-Federal Code domain value E (Non-Federal Exceptions) is restricted. Fail Tas Restrictions for Non-Federal Code domain value E (Non-Federal Exceptions) is restricted. Fail Tas Restrictions for Non-Federal Code domain value E (Non-Federal Exceptions) is restricted. Fail Tas Restrictions for Non-Federal Code domain value E (Non-Federal Exceptions) is restricted. Fail Tas Restrictions for Non-Federal Code domain value E (Non-Federal Exceptions) is restricted. Fail Tas Restrictions for Non-Federal Exceptions for	il	Υ
TAS Restrictions for USSGL 432000 Compound Administration. Restriction for Non-Federal Exceptions Federal Exceptions Federal Exceptions Federal Mon-Federal Exceptions If the Borrowing Authority from Treasury Indicator is other than N (No Borrowing Authority from Treasury), then the Federal Non-Federal SPECIAL Federal Security Administration. Health and Human Services and the Social Security Administration. Federal Non-Federal Exceptions Federal Code domain value E (Non-Federal exceptions) is restricted. Fair TAS Restrictions for USSGL 432000 Compound Administration. Federal Non-Federal Code domain value E (Non-Federal exceptions) is restricted. Fair TAS Restrictions for USSGL 432000 Federal Non-Federal Code domain value E (Non-Federal exceptions) is restricted. Fair TAS Restrictions for USSGL 432000 Federal Non-Federal Code domain value E (Non-Federal exceptions) is restricted. Fair TAS Restrictions for USSGL 432000 Federal Non-Federal Code domain value E (Non-Federal exceptions) is restricted. Fair TAS Restrictions for USSGL 432000 Federal Non-Federal Code domain value E (Non-Federal exceptions) is restricted. Fair TAS Restrictions for USSGL 432000 Federal Non-Federal Code domain value E (Non-Federal exceptions) is restricted. Fair TAS Restrictions for USSGL 432000 Federal Non-Federal Code domain value E (Non-Federal exceptions) is restricted. Fair TAS Restrictions for USSGL 432000 Federal Non-Federal Code domain value E (Non-Federal exceptions) is restricted. Fair TAS Restrictions for USSGL 432000 Federal Non-Federal Code domain value E (Non-Federal exceptions) is restricted. Fair TAS Restrictions for USSGL 432000 Federal Non-Federal Code domain value E (Non-Federal exceptions) is restricted. Fair TAS Restrictions for USSGL 432000 Federal Non-Federal Code domain value E (Non-Federal exceptions) is restricted.		V
45 SPECIAL USSGL 432000 Compound Administration. Administration. Fair Restriction for Non-Federal Federal Non-Federal Code domain value E (Non-Federal Federal Non-Federal Exceptions) is restricted. Fair Restriction for Non-Federal Exceptions (Compound Exceptions) is restricted. Fair Federal Exceptions (If the Borrowing Authority from Treasury Indicator is other than N (No Borrowing Authority from Treasury), then the SMAF is other than N (No Borrowing Authority from Treasury) is restricted. SMAF is other than N (No Borrowing Authority from Treasury) is restricted.	4	Υ
Restriction for Non-Federal Code domain value E (Non-Federal Code domain value E (Non-Federal Exceptions) is restricted. SPECIAL Federal Exceptions Compound Exceptions) is restricted. If the Borrowing Authority from Treasury Indicator is other than N (No Borrowing Authority from Treasury), then the SMAF is other than N (No Borrowing Authority from Treasury Indicator on the SMAF is other than N (No Borrowing Authority from Treasury Indicator on the SMAF is other than N (No Borrowing Authority from Treasury Indicator on the SMAF is other than N (No Borrowing Authority from Treasury Indicator is other than N (No Borrowing Authori	il	Υ
46 SPECIAL Federal Exceptions Compound exceptions) is restricted. exceptions) is restricted. Fail If the Borrowing Authority from Treasury Indicator is other Borrowing Authority from Treasury), then the SMAF is other than N (No Borrowing Authority from SMAF).		<u> </u>
Borrowing Authority from than N (No Borrowing Authority from Treasury), then the SMAF is other than N (No Borrowing Authority from	il	Υ
I Traccum, and Parrowing I IIICCL Parrowing Course must be T (Traccum) or E ITraccum), then the UCCL Parrowing Course must be T		
	.	V
47 SPECIAL Source Validation Compound (Federal Financing Bank). (Treasury) or F (Federal Financing Bank). Fail Borrowing Authority from the Borrowing Authority from the Public Indicator is other SMAF is other than N (No Borrowing Authority from the	+	Y
the Public and Borrowing than null, then the USSGL Borrowing Source must be P Public), then the USSGL Borrowing Source must be P		
48 SPECIAL Source Validation Compound (public). [public).	il	Υ

Simple or							Has
ID	Special	Name	Туре	Description	Error Message	Rule	Exception
		USSGL Accounts and					
40		Borrowing Authority		Some USSGL accounts are limited to TAS with Borrowing	The reported USSGL account is limited to TAS with		
49	SPECIAL		Compound	from the Treasury or Borrowing from the Public.	Borrowing from the Treasury or Borrowing from the Public.	Fail	N
		USSGL Accounts and Contract Authority		Some USSGL accounts are limited to TAS with Contract	The reported USSGL account is limited to TAS with		
50		Indicator	Compound	Authority.	Contract Authority.	Fail	N
- 50	OI LOIAL	maioator	Compound	, , , , , , , , , , , , , , , , , , , ,	If a transaction has been backdated to a previous fiscal year	ı alı	- 11
		Backdated Transaction			in CARS, then the Prior Year Adjustment for the transaction		
		and Prior Year		is B. The Backdated Transaction field on the SMAF will be Y			
51	SPECIAL	Adjustment	Compound	(yes) if a backdated transaction has been processed.	(yes) if a backdated transaction has been processed.	Fail	Υ
		Is First Year and					
		Beginning Balance		If the TAS is in the First Year of Authority then the	If the TAS is in the First Year of Authority then the		
52	SPECIAL		Compound	Beginning/Ending Attribute must be E.	Beginning/Ending Attribute must be E.	Fail	Υ
- 2		USSGLs limited to ESF and Sinking Fund TAS	Camanassand	Some USSGL accounts are limited to TAS 020X4444 and 020X0575.	Invalid use of restricted USSGL accounts.	F-:1	Y
53 54		Reduction Type	Compound SGL Simple	accounts	table.	Fail Pass	N N
34		USSGL 259000 with "G"	3GL Silliple	accounts	table.	F 455	IN
		Federal Non Federal					
		Indicator limited to		The use of the "G" domain value for USSGL 259000 is	Invalid use of Federal Non Federal Indicator "G" domain		
55	SPECIAL	certain TAS'.	Compound	limited to certain TAS'.	value.	Fail	Υ
		USSGL 199000 and					
		Federal Non Federal					
		Indicator "G" limited to		Use of USSGL 199000 with Federal Non Federal Indicator	Invalid use of the Federal Non Federal Indicator "G" domain		
56	SPECIAL	certain Agencies.	Compound	"G" limited to certain agencies.	value.	Fail	Υ
		USSGL 750000 with Federal Non Federal					
		Indicator "G" limited to		Use of USSGL 750000 with Federal Non Federal Indicator	Invalid use of the Federal Non Federal Indicator "G" domain		
57	SPECIAL	certain TAS'	Compound	"G" limited to certain TAS'.	value.	Fail	Υ
		USSGL 438400 with					
		Reduction Type "SEQ",					
		Fund Type "EG"		USSGL 4384000 with Reduction Type "SEQ", Fund Type	Invalid use of USSGL 438400 in conjunction with Reduction		
64	SPECIAL	Authority Type "P"	Compound	"EG", and Authority Type Code "P" is limited to certain TAS.	Type, Fund Type, and Authority Type Code combination.	Fail	N
		Limited Use of USSGL					
		4119 with Prior Year					
G.E.		Adjustment "X" on Expired TAS	Compound	Use of USSGL 4119 with PYA "X" on expired TAS is limited to certain TAS'.	Invalid use of USSGL in conjunction with PYA "X" and TAS status.	Fail	Y
65			Compound	io certain TAS.	sialus.	Fail	Y
		Limited Use of Borrowing Authority from Treasury		The use of Borrowing Source "T" (Treasury) when	Invalid use of Borrowing Source "T" with Borrowing Authority		
		Indicator "N" and		Borrowing Authority from Treasury Indicator equals "N" is	from Treasury Indicator "N". Combination is limited to		
66		Borrowing Source "T"	Compound	limited to specific TAS'.	specific TAS'.	Fail	Υ
	1				1 -		

	Simple or						
ID	Special	Name	Type	Description	Error Message	Rule	Exception
67	SPECIAL	Limited use of specific USSGL Accounts with Authority Type Code "B"	Compound	The use of some USSGL Accounts with Authority Type Code "B" is limited to specific TAS.	Invalid use of USSGL Account with Authority Type Code "B".	Fail	Y
68		with Authority Type Code "B", BEA of "M", Fund Type "ER/EP" and Finance Account Indicator "D"	Compound	The use of USSGL 404700 with Authority Type Code "B", BEA Category Indicator "M", Fund Type "ER/EP" and Financing Account Code "D" is limited to specific TAS.	Invalid use of USSGL 404700 with Authority Type Code "B", BEA Category Indicator "M", Fund Type "ER/EP" and Financing Account Code "D".	Fail	Y
69	SPECIAL	Limited use of specific USSGL and Fund Type combinations	Compound	The use of some USSGL and GTAS Fund Type Code combinations is limited to specific Treasury Account Symbols.	Invalid use of specific USSGL and GTAS Fund Type Code combination.	Fail	Y
70		Limited Use of USSGL 415100 with Authority Type Code "P"	Compound	The use of USSGL 415100 with Authority Type Code "P" is limited to specific Treasury Account Symbols.	, ,,		Y
71		Limited use of specific USSGL and Fund Type combinations with Authority Type Code "S"	Compound	The use of USSGL 438200 with Fund Types "ES/ET", or USSGL 438400 with Fund Type "ES", and Authority Type Code "S" is limited to specific TAS.	USSGL and Fund Type combination can not be used with Authority Type Code "S".	Fail	Y
72		Limited use of USSGL 412400 with Fund Type "EG".	Compound	The use of USSGL 412400 with GTAS Fund Type Code "EG" is limited to specific TAS.	Invalid use of USSGL 412400 with GTAS Fund Type Code "EG".	Fail	Y
73	SPECIAL	Limited use of USSGLs 415700 and 439700 with Fund Type "EG" and Authority Type Code "P"	Compound	The use of USSGLs 415700 and 439700 with Fund Type "EG" and Authority Type Code "P" is limited to specific TAS.	Invalid use of USSGL 415700 or 439700 with Fund Type "EG" and Authority Type Code "P".	Fail	Y
74		Limited Use of USSGL 439100 with PYA "X" on Expired TAS	Compound	The use of USSGL 439100 with PYA "X" on an expired TAS is limited to specific TAS.	Invalid use of USSGL 439100 with PYA "X" on an expired TAS.	Fail	Y
75	SPECIAL	Prohibited Use of Exchange Activity with the General Fund of the U.S. Government	Compound	The General Fund of the U.S. Government does not engage in exchange activity therefore the Fed/NonFed of "G" can not be used with Exch/Nonexch of "E" or "X"	Invalid use of Fed/NonFed "G" with Exch/Nonexch "E" or "X"	Fail	Y
76	SPECIAL	USSGLs Limited to IMF	Compound	Some USSGL accounts are restricted to IMF TAS only.	Invalid use of restricted USSGL accounts.	Fail	Y
77	SIMPLE	Financing Account Code	SGL Simple	The USSGL account must be valid for the Financing Account Code assigned to the TAS.	Invalid USSGL Account/Financing Account Code combination. Please refer to the GTAS attribute table.	Pass	Y
78		TFM 2-4700 Appendix 3 Fed-NonFed and Exchange-NonExchange Limitations	Compound	Specific combinations of USSGL, Federal Non-Federal Code, and Exchange Nonexchange Code are not valid.	Invalid combination of USSGL, Federal Non-Federal Code, and Exchange Nonexchange Code. Please refer to TFM 2-4700 Appendix 3	Fail	Y

	Cimple or	imple or H							
ID	Special	Name	Type	Description	Error Message	Rule	Exception		
טו	•	11011110	туре	Description	Error message	Rule	Exception		
		USSGL 240000 and Fed-							
70		NonFed of "Z" for		Deposit Funds are not permitted to use the Federal	Deposit Funds are not permitted to use the Federal		l		
79	SPECIAL	Deposit Funds	Compound	Nonfederal Code of "Z" with USSGL account 240000.	Nonfederal Code of "Z" with USSGL account 240000.	Fail	N		
	0050111	Limited Use of USSGL		The use of USSGL 579001 is limited to specific Treasury	This TAO is such such such suits at the same HOOOL 570004		.,		
80	0: 20:: 12	579001	Compound	TAS.	This TAS is not authorized to use USSGL 579001	Fail	Υ		
		Limited Use of 415900		The use of USSGLs 415900 and 415901 is limited to	This TAS is not authorized to use USSGLs 415900 and				
81		and 415901	Compound	specific TAS.	415901.	Fail	Υ		
		Limited Use of USSGL		TI	TI: TAO: 1 11 : 14 110001 400704		.,		
82	SPECIAL		Compound	The use of USSGL 439701 is limited to specific TAS.	This TAS is not authorized to use USSGL 439701.	Fail	Υ		
		Limited Use of 439700			L., _, _,				
		with Authority Type "B"		The use of USSGL 439700 with Authority Type Code "B"	This TAS is not permitted to report USSGL 439700 with				
83		and/or Fund Type "EP"	Compound	and/or Fund Type "EP" is restricted to specific TAS.	Authority Type Code "B" and/or Fund Type "EP".	Fail	Υ		
		Limited Use of USSGL							
		419000 with Financing		The use of USSGL account 419000 with Financing Account					
84		Account Code "G"	Compound	Code "G" is limited to specific TAS.	Account Code "G".	Fail	Υ		
		Limited Use of USSGL		The use of USSGL account 292000 on a C-TAS is restricted					
85	SPECIAL	292000 on a C-TAS	Compound	to the Department of Defense.	Invalid use of USSGL account 292000 on a C-TAS	Fail	Υ		
				The use of Apportionment Category Code "E" is restricted to					
				the TAS identified in the "Accounts Exempt from					
				Apportionment" report included in OMB's apportionment					
86	SIMPLE	Exempt Validation	Bulk File Special		Invalid use of Apportionment Category Code "E".	Jnknow	l N		
				The Apportionment Category and Program Reporting Code					
		ACB PRC		pairing must be a valid combination on the apportionment	Invalid pairing of Apportionment Category and Program				
87	SIMPLE	COMBINATION RULE	Bulk File Special	included in OMB's apportionment system.	Reporting Code.	Jnknow	l N		
		Limited Use of USSGL							
88	SPECIAL	151600	Compound	The use USSGL account 151600 is restricted to DoD TAS.	Invalid use of USSGL account 151600.	Fail	Y		
		Limited Use of USSGL		The use of USSGL account 153200 is limited to specific					
89		153200	Compound	TAS.	Unauthorized use of USSGL account 153200.	Fail	Υ		
		Disaster Emergency							
		Fund Code Domain		The use of DEF Code domain values other than "Q" is	The use of DEF Code domain values other than "Q" is not				
90		Value Restrictions	Unknown	limited to specific fund families.	approved for this fund family.	Jnknow	N		
		Main Account 3601		TAS with Main Account 3601 are only permitted to report	USSGL account is not valid for TAS with Main Account				
91		USSGL Restrictions	Compound	specific USSGL accounts.	3601.	Pass	Υ		
		Limited Use of USSGL		The use of USSGL account 411601 is limited to specific					
92	0: 20:: 12	411601	Compound	TAS.	This TAS is not authorized to use USSGL account 411601.	Fail	Υ		
		Main Account 3603		TAS with Main Account 3603 are only permitted to report	USSGL account is not valid for TAS with Main Account				
93	SPECIAL	USSGL Restrictions	Compound	specific USSGL accounts.	3603.	Pass	N		
		Limited Use of USSGLs		The use of USSGL accounts 415730 and 439730 is limited	This TAS is not authorized to use USSGL accounts 415730				
94	SPECIAL	415730 and 439730	Compound	to specific TAS.	and 439730.	Fail	Υ		

	Simple or						Has
ID	Special	Name	Type	Description	Error Message	Rule	Exception
	•	Main Account 3605	· ypo	TAS with Main Account 3605 are only permitted to report	USSGL account is not valid for TAS with Main Account	rtaio	
95		USSGL Restrictions	Compound	specific USSGL accounts.	3605.	Pass	N
00	_	Main Account 3602	Compound	TAS with Main Account 3602 are only permitted to report	USSGL account is not valid for TAS with Main Account	1 455	
96		USSGL Restrictions	Compound	specific USSGL accounts.	3602.	Pass	N
	_	Main Account 3606	2	TAS with Main Account 3606 are only permitted to report	USSGL account is not valid for TAS with Main Account		
97	SPECIAL	USSGL Restrictions	Compound	specific USSGL accounts.	3606.	Pass	N
		Main Account 3604	•	TAS with Main Account 3604 are only permitted to report	USSGL account is not valid for TAS with Main Account		
98	SPECIAL	USSGL Restrictions	Compound	specific USSGL accounts.	3604.	Pass	N
		USSGL Reimbursable		The use of some USSGL accounts with Reimbursable Flag	This TAS is not permitted to report specific USSGL		
99	SPECIAL	Flag "R" Restriction	Compound	"R" is limited to specific TAS.	accounts with Reimbursable Flag "R".	Fail	Υ
		USSGL accounts 415100					
		and 415700 on Expired		Reporting USSGL accounts 415100 and 415700 on expired	This TAS is not permitted to report USSGL accounts		
100	SPECIAL		Compound	TAS is restricted to specific TAS.	415100 or 415700.	Fail	N
		Main Account 3608		TAS with Main Account 3608 are only permitted to report			
101		USSGL Restrictions	Compound	specific USSGL accounts.	USSGL is not permitted for TAS with Main Account 3608.	Pass	N
		Main Account 3609		TAS with Main Account 3609 are only permitted to report		_	
102	0: 20:: (2	USSGL Restrictions	Compound	specific USSGL accounts.	USSGL is not permitted for TAS with Main Account 3609.	Pass	N
400		Main Account 3610		TAS with Main Account 3610 are only permitted to report		_	
103		USSGL Restrictions	Compound	specific USSGL accounts.	USSGL is not permitted for TAS with Main Account 3610.	Pass	N
		specific USSGL					
		accounts with		Departing comes LICCOL accounts with Deinshamashla Flag			
		Reimbursable Flag "R" and Financing Account		Reporting some USSGL accounts with Reimbursable Flag "R" and Financing Account Indicator "G" is restricted to	TAS is not permitted to report this USSGL with		
104		Indicator "G"	Compound	specific TAS.	Reimbursable Flag "R" and Financing Account Indicator "G".	Fail	Y
104		USSGL 411900 with	Compound	opeoine trie.	Troinibal babie Flag TC and Financing Acceptant indicator 5.	ı alı	
		Debit/Credit Indicator					
		"C", PYA "X", Fund Type					
		"EG", and DEFC "E"		Use of USSGL 411900 with Debit/Credit Indicator "C", PYA	Invalid use of USSGL 411900 in conjunction with		
107	SPECIAL	limited to certain TAS	Compound	"X", Fund Type "EG", and DEFC "E" limited to certain TAS.	Debit/Credit Indicator, PYA, Fund Type, and DEFC.	Fail	Υ
		Reimbursable Flag	•		·		
		Restriction for DEFC		Reimbursable Flag must be "D" (Direct) for any DEFC	Reimbursable Flag "R" (Reimbursable) is not permitted with		
108	SPECIAL	Values	Compound	values other than "Q".	any DEFC value other than "Q".	Fail	N
		FBWT restriction on					
		specific suspense		SAM Default Accounts (Availability Type F) (Main Account	Per TFM 2-5100, the FBWT with this TAS must be \$0 for		
110		accounts	Compound	3500 and 3502) must have \$0 FBWT each reporting period	the end of each reporting period	Fail	Υ
		Special and Trust Fund					
		Restriction for Specific		Reporting some USSGL accounts with Reimbursable Flag			
l		USSGL Accounts with		"D" and Fund Type "ES" or "ET" is restricted to specific	Fund Family is not permitted to report to report this USSGL		
111	SPECIAL	Reimbursable Flag "D"	Compound	Fund Families.	account with Reimbursable Flag "D".	Fail	Υ

	Simple or						Has
ID	Special	Name	Type	Description	Error Message	Rule	Exception
112		Main Account 3611 USSGL Restrictions	Compound	TAS with Main Account 3611 are only permitted to report specific USSGL accounts.	USSGL account is not valid for TAS with Main Account 3611.	Pass	N
113		Main Account 3612 USSGL Restrictions	Compound	TAS with Main Account 3612 are only permitted to report specific USSGL accounts.	USSGL account is not valid for TAS with Main Account 3601	Pass	N
114	SPECIAL	Prohibited Use of USSGL Account 411910 on No-Year TAS	Compound	No-Year TAS (Authority Duration Code "X") are not permitted to report USSGL account 411910.	This TAS is not permitted to report USSGL account 411910.	Fail	N
115		USSGL Accounts Restricted to U.S. Army Corps of Engineers TAS	Compound	Some USSGL accounts are restricted to specific TAS for the U.S. Army Corps of Engineers	This TAS is not permitted to reported some USSGL accounts.	Fail	Y
116	SPECIAL	USSGL accounts Restricted to Department of Transportation	Compound	Some USSGL accounts are for Department of Transportation use only.	This TAS is not permitted to report some USSGL accounts.	Fail	Y
117		Restricted to U.S. Department of Agriculture	Compound	Some USSGL accounts are restricted to specific TAS for the U.S. Department of Agriculture.	This TAS is not permitted to report some USSGL accounts.	Fail	Y
118	SPECIAL	USSGL Accounts 113500, 113510, and 123500	Compound	The use of USSGL accounts 113500, 113510, and 123500 is restricted to specific TAS.	This TAS is not permitted to report USSGL accounts 113500, 113510, and 123500.	Fail	Y
119		Restricted Use of USSGL Accounts 416512, 416612, 416712, and 422512	Compound	The use of USSGL accounts 416512, 416612, 416712, and 422512 is restricted to the U.S. Army Corps of Engineers	This TAS is not permitted to use USSGL accounts 416512, 416612, 416712, and 422512.	Fail	Y
120		USSGL Account 422100 with Beginning Credit Balance	Compound	Reporting USSGL account 422100 with a beginning credit balance is restricted to specific cases.	This TAS is not permitted to report USSGL account 422100 with a beginning credit balance.	Fail	Y
122	SPECIAL		Compound	is restricted to TAS approved by OMB. Footnote 7 (Deadline June 2022), Footnote 8 (Deadline Sept 2021), Footnote 9 (Deadline June 2023), Footnote 10 (Deadline June 2023).	Reporting abnormal balances for specific USSGL accounts is restricted to TAS approved by OMB.	Fail	Y
123		BUDGET OBJECT CLASS	Bulk File Special	The Budget Object Class must be valid based on the OMB Circular A-11	The Budget Object Class is not valid. Refer to OMB Circular A-11.	Pass	N

No	Name	Description	Rule		Attribute	Combination		
		20000.						
		Year of Budget Authority Indicator is required		YEAR OF BUDGET	FINANCING			
14E		for the applicable USSGL accounts.		AUTHORITY CODE	ACCOUNT CODE			
	-		Pass	(BLANK)	D			
			Pass	(BLANK)	G			
			Fail	BAL	D			
			Fail	BAL	G			
			Fail	NEW	D			
			Fail	NEW	G			
		Availability Time Indicator is required for the		USSGL ACCOUNT		AVAILABILITY TIME		
15E	Availability Time Indicator	applicable USSGL accounts.		NUMBER	Begin End Indicator	INDICATOR		
			Fail	462000	В	Α		
			Fail	462000	В	S		
			Fail	462000	E	(BLANK)		
			Pass	462000	В	(BLANK)		
			Pass	462000	E	Α		
			Pass	462000	Е	S		
		Prior Year Adjustment Code is required for the		USSGL ACCOUNT	PRIOR YEAR			
17E	Prior Year Adjustment Code	applicable USSGL accounts.		NUMBER	ADJUSTMENT CODE			
			Fail	411100	X	E		
			Fail	411200	X	E		
			Fail	411300	X	E		
			Fail	411400	X	E		
			Fail	411500	X	E		
			Fail	411600	X	E		
			Fail	411601	X	E		
			Fail	411700	X	E		
			Fail	411800	X	E		
			Fail	412100	X	E		
			Fail	412300	X	E		
			Fail	412400	X	E		
			Fail	412500	X	E		
			Fail	413200	X	E		
			Fail	413600	X	E		ĺ
			Fail	414120	X	Е		
			Fail	415000	X	Е		
			Fail	415700	X	E		l
			Fail	415800	X	Е		l
			Fail	416800	X	E		l
				417000	X	E		
			Fail	417500	X	E		
			Fail	419000	X	E		
			Fail	421200	X	E		
			Fail	429000	X	E		
			Fail	438200	X	E		
			Fail	438700	X	E		
			Fail	438800	X	E		
			Fail	439200	X	E		
1			Fail	439400	X	E		
i			Fail	439700	X	E		ı ———

No	Name	ame Description			Attribute	Combination			
			Fail	439800	Х	E			
			Fail	439900	X	E			
			Fail	445000	X	E	 		
			Fail	490800	X	E			
				DISASTER					
		Disaster Emergency Fund Code is required for		EMERGENCY FUND	BUDGETARY				
20	Disaster Emergency Fund Code	applicable USSGL accounts.	Fail	CODE	PROPRIETARY				
				<>(BLANK)	=P				
				<>(BLANK)	=A				
				=(BLANK)	=B				
		Specific USSGL accounts are valid for each		USSGL ACCOUNT		CONCATENATED			
21E	GTAS Fund Type	GTAS Fund Type.		NUMBER	FUND TYPE	TAS			
			Fail	411400	ET	015 X8526000			
			Fail	411400	ET	015 X8585000			
			Fail	411400	ET	015 X8594000			
			Fail	411400	ET	015 X8595000			
			Fail	411400	ET	015 X8596000			
			Fail	411400	ET	015 X8600000			
			Fail	411400	ET	015 X8602000			
			Fail	411400	ET	015 X8604000			
			Fail	411400	ET	015 X8608000			
			Fail	411400	ET	070 X8530000			
			Fail	411400	ET	070 X8598000			
		The USSGL accounts must be valid for the		USSGL ACCOUNT					
22E	TAS Status	TAS Status.		NUMBER	FUND TYPE	TAS STATUS			
			Fail	435000	EC	U			
			Fail	435000	EG	U			
			Fail	435000	EM	U			
			Fail	435000	EP	U			
			Fail	435000	ER	U			
			Fail	435000	TR	U			
			Pass	435000	ES	U			
			Pass	435000	ET	U			
		Borrowing Source Code is required for		USSGL ACCOUNT		BORROWING			
23E	Borrowing Source Code	applicable USSGL accounts.		NUMBER	AUTHORITY TYPE	SOURCE			
			Fail	438200	В	(BLANK)			
			Pass	438200	В	F			
			Pass	438200	В	P	ļ		
			Pass	438200	В	T			
			Pass	438200	С	(BLANK)			
			Fail	438200	С	F			
			Fail	438200	С	P			
			Fail	438200	С	T			
			Pass	438200	D	(BLANK)			
			Fail	438200	D	F			
			Fail	438200	D	P			
			Fail	438200	D	T			
				438200	P	(BLANK)			
			Fail	438200	Р	F			
			Fail	438200	Р	P			
i l		l	Fail	438200	Р	Т	l I	l	

No	Name	Description	Rule		Attribute	Combination		
			Pass	438200	S	(BLANK)		
			Fail	438200	S	F		
				438200	S	P		
				438200	S	T		
				438400	C	(BLANK)		
			Fail	438400	C	F		
			Fail	438400	C	P		
			Fail	438400	C	T		
			Pass	438400	D	(BLANK)		
			Fail	438400	D	F		
				438400	D	Р		
			Fail	438400	D	T		
				438400	P	(BLANK)		
			Fail	438400	P	F		
			Fail	438400	P	P		
			Fail	438400	P	T		
				438400	S	(BLANK)		
				438400	S	F		
			Fail	438400	S	P		
			Fail	438400	S	T		
			Fail	439200	В	(BLANK)		
				439200	В	F		
			Pass	439200	В	Р		
			Pass	439200	В	Т		
				439200	С	(BLANK)		
				439200	C	F		
			Fail	439200	С	Р		
			Fail	439200	С	Т		
			Pass	439200	D	(BLANK)		
			Fail	439200	D	F		
			Fail	439200	D	Р		
			Fail	439200	D	Т		
				439200	E	(BLANK)		
			Fail	439200	E	F		
			Fail	439200	E	P		
			Fail	439200	Е	Т	i	
			Pass	439200	F	(BLANK)		
			Fail	439200	F	F		
			Fail	439200	F	P		
			Fail	439200	F	T		
				439200	Р	(BLANK)		
			Fail	439200	Р	F	i	
			Fail	439200	Р	Р		
			Fail	439200	Р	Т		
			Pass	439200	R	(BLANK)	i	
			Fail	439200	R	F	i	
			Fail	439200	R	Р	i	
				439200	R	Т		
				439200	S	(BLANK)	i	ĺ
				439200	S	F		

No	·		Rule		Attribute	Combination		
			Fail	439200	S	Р	ĺ	
			Fail	439200	S	T		
			Fail	439300	В	(BLANK)	ì	
			Pass	439300	В	F		
			Pass	439300	В	Р	ì	
			Pass	439300	В	T		
			Pass	439300	С	(BLANK)	ì	
			Fail	439300	С	F		
			Fail	439300	С	Р	ì	
			Fail	439300	С	T		
			Pass	439300	D	(BLANK)		
			Fail	439300	D	F	ì	
			Fail	439300	D	Р		
			Fail	439300	D	Т		
			Pass	439300	Е	(BLANK)	ì	
			Fail	439300	E	F		$\overline{}$
			Fail	439300	E	P		$\overline{}$
			Fail	439300	Е	Т		
			Pass	439300	F	(BLANK)		
			Fail	439300	F	F		
			Fail	439300	F	Р		
			Fail	439300	F	Т		
			Pass	439300	Р	(BLANK)		
			Fail	439300	Р	F		
			Fail	439300	P	P		
			Fail	439300	Р	Т		
			Pass	439300	R	(BLANK)		
			Fail	439300	R	F		
			Fail	439300	R	P		
			Fail	439300	R	T		-
			Pass	439300	S	(BLANK)		
			Fail	439300	S	F		-
			Fail	439300	S	P		
			Fail	439300	S	T		-
		The USSGL Accounts must be valid for the		USSGL ACCOUNT	REPORTING TYPE	CONCATENATED		
24E	Reporting Type Code	Reporting Type Code.		NUMBER	CODE	TAS		
	, , ,		Pass	340000	U	020 X6311000		
		Some USSGL accounts can only be reported if						
		the Appropriation Flag on the SMAF is "I"		USSGL ACCOUNT	APPROPRIATION			
25	Flag "I" and "M"	(Indefinite) or "M" (Mixed).	Fail	NUMBER	FLAG			
				=411910	=(BLANK)			
				=439100	=(BLANK)			
		If the period is 12, then the account balance						
	Anticipated USSGL Account Balance in Period	•						
26	12	zero.	Fail	Reporting Period	DOLLAR AMOUNT	SGL ANTICIPATED		
				=12	<>0	=Y		
		If Financing Account Code for the TAS is D						
		(Direct) or G (Guaranteed) on the SMAF and						
		the USSGL account is budgetary, then the		CDEDIT COUCST	PUDCETARY	FINANCING		
		Credit Cohort Year is required. Otherwise,	Dana	CREDIT COHORT	BUDGETARY	FINANCING		
27	Code Validation	Credit Cohort Year should be null.	Pass	YEAR	PROPRIETARY	ACCOUNT CODE		

No	Name	Description	Rule		Attribute	Combination		
				=(BLANK)	=A	=D		
		·		=(BLANK)	=A	=N		
		·		=(BLANK)	=A	=G		
		,		=(BLANK)	=B	=N		
		,		=(BLANK)	=P	=D		
				=(BLANK)	-P	=N		
		,		=(BLANK)	-P	=G		
		1		=1992	-B	=D		
		1		=1992	=B	=G		
		1		=1993	=B	=D		
		1		=1993	=B	=G		
		,		=1994	=B	=D		
		1		=1994	=B	=G		
		,		=1995	=B	=D		
		1		=1995	=B	=G		
				=1996	=B	=D		
		1		=1996	=B	=G		
		,		=1997	=B	=D		
		·		=1997	=B	=G		
		1		=1998	=B	=D		
		·		=1998	=B	=G		
		·		=1999	=B	=D		
		·		=1999	=B	=G		
				=2000	=B	=D		
		·		=2000	=B	=G		
		,		=2001	=B	=D		
		,		=2001	=B	=G		
				=2002	=B	=D		
				=2002	=B	=G		
				=2003	=B	=D		
				=2003	=B	=G		
		,		=2004	=B	=D		
		,		=2004	=B	=G		
				=2005	=B	=D		
				=2005	=B	=G		
				=2006	=B	=D		
		1		=2006	=B	=G		
		1		=2007	=B	=D		
		1		=2007	=B	=G		
				=2008	=B	=D		
				=2008	=B	=G		
		1		=2009	=B	=D		
				=2009	=B	=G		
				=2010	=B	=D		
				=2010	=B	=G		
		1		=2011	=B	=D		
				=2011	=B	=G		
		1		=2012	=B	=D		
				=2012	=B	=G		
		<u> </u>		=2013	=B	=D		

No	Name	Description	Rule			Attribute	Combination		
				=2013		=B	=G		
				=2014		=B	=D		
				=2014		=B	=G		
				=2015		=B	=D		
				=2015	Î	=B	=G		
				=2016		=B	=D		
				=2016	Î	=B	=G		
				=2017		=B	=D		
				=2017	Î	=B	=G		
				=2018	Î	=B	=D		
				=2018		=B	=G		
				=2019		=B	=D		
				=2019		=B	=G		
				=2020	Î	=B	=D		
				=2020		=B	=G		
				=2021		=B	=D		
				=2021		=B	=G		
		If Financing Account Code for the TAS is D							
		(Direct) or G (Guaranteed) on the SMAF and							
		the USSGL account is budgetary, then the							
		Credit Cohort Year is required. Otherwise,		CREDIT COHORT	CONG	CATENATED	FINANCING		
27E	Code Validation	Credit Cohort Year should be null.		YEAR		TAS	ACCOUNT CODE		
			Pass	(BLANK)	086	X4240000	D		
			Pass	(BLANK)	086	X4240000	G		<u> </u>
			Pass	(BLANK)	091	X4251000	D		<u> </u>
			Pass	(BLANK)	091	X4251000	G		
			Pass	(BLANK)	091	X4252000	D		<u> </u>
			Pass	(BLANK)	091	X4252000	G		
			Pass	(BLANK)	091	X4253000	D		
			Pass	(BLANK)	091	X4253000	G		<u> </u>
			Pass	(BLANK)	091	X4255000	D		
			Pass	(BLANK)	091	X4255000	G		<u> </u>
			Pass	(BLANK)	091	X4290000	D		
			Pass	(BLANK)	091	X4290000	G		
			Pass	(BLANK)	091	X4449000	D		
			Pass	(BLANK)	091	X4449000	G		
			Pass	(BLANK)	091	X4453000	D		
			Pass	(BLANK)	091	X4453000	G		
			Pass	(BLANK)	091	X4459000	D		
			Pass	(BLANK)	091	X4459000	G		
			Pass	(BLANK)	091	X4300000	D	<u> </u>	
			Pass	(BLANK)	091	X4300000	G	<u> </u>	
			Pass	1001	071	X4074000	D		
			Pass	1001	071	X4074000	G	<u> </u>	
			Pass	1001	071	X4075000	D		
			Pass	1001	071	X4075000	G		
			Pass	2022	012	X4158000	D		
			Pass	2022	012	X4158000	G		
			Pass Pass			X4158000 X4587000 X4587000	G D G		

No	Name	Description	Rule		Attribute	Combination		
28	PYA and Beginning Balance Validation	If the Begin End Indicator is B (Beginning), then the Prior Year Adjustment Code value must be X (not an adjustment to prior year reporting).	Fail	Begin End Indicator	PRIOR YEAR ADJUSTMENT CODE =B			
				-в =В	=P			
	Program Report Category Code and Apportionment Category Code Validation	If the Apportionment Category Code is E, then Program Report Category Code (number) must be null.	Fail	APPORTIONMENT CATEGORY CODE =(BLANK)	PROGRAM REPORT CATEGORY NUMBER =##			
				=E	=##			
	Program Report Category Code and Apportionment Category Code Validation	If the Apportionment Category Code is E, then Program Report Category Code (number) must be null.		USSGL ACCOUNT NUMBER	APPORTIONMENT CATEGORY CODE	PROGRAM REPORT CATEGORY NUMBER		
			Fail	465000	A	##		
			Fail	465000	В	## (DLANIC)		
				465000 465000	A B	(BLANK) (BLANK)		
		If Apportionment Category Code is B, then	Pass	400000	D	(DLAINK)		
	Apportionment Category B and Apportionment Category B Program Code (Number) Validation	Apportionment Category B Program Code (number) is required. The values must be between 6011-6159.	Fail	APPORTIONMENT CATEGORY CODE	APPORTIONMENT CATEGORY B PROGRAM			
				=(BLANK)	=####			
			<u> </u>	=A	=####			
				=B	=(BLANK)			
		If Apportionment Category Code is B, then		=E	=####			
	Apportionment Category B and Apportionment Category B Program Code (Number) Validation	Apportionment Category B Program Code (number) is required. The values must be between 6011-6159.		USSGL ACCOUNT NUMBER	APPORTIONMENT CATEGORY CODE	APPORTIONMENT CATEGORY B PROGRAM		
				465000	В	####		
			Pass	465000	В	(BLANK)		
31	BEA Category Validation	The Bulk File BEA Category Indicator must agree with the TAS level BEA Category Indicator on the SMAF, unless TAS level BEA Category Indicator on the SMAF is N (NET), in which Bulk File BEA Category would be M (Mandatory).	Fail	BEA CATEGORY INDICATOR	TAS LEVEL BEA CATEGORY			
			Ь—	=D	=M			
, ,			⊢—	=D	=(BLANK)			
			⊢—	=D =D	=I =G		\longrightarrow	
			\vdash	=D	=G =N		 	
			\vdash	=M	=N		\longrightarrow	$\overline{}$
				=M	=(BLANK)		+	
	1		⊢—		` '		 	
1			1	=M	=I			' 1

No	Name	Description	Rule		Attribute	Combination		
31E	BEA Category Validation	The Bulk File BEA Category Indicator must agree with the TAS level BEA Category Indicator on the SMAF, unless TAS level BEA Category Indicator on the SMAF is N (NET), in which Bulk File BEA Category would be M (Mandatory).		BEA CATEGORY INDICATOR	CONCATENATED TAS			
			Pass	M	020 X0503000			
	ls First Year and Year of Budget Authority Indicator Validation	If Is First Year is Y, then Year of BA must be NEW. If Is First Year is N, then Year of BA must be BAL for annual & multiyear TAS when using PYA of X, and can be NEW or BAL for X year TAS and for annual & multiyear TAS when using PYA B or P.	Fail	AVAILABILITY TYPE CODE	YEAR OF BUDGET AUTHORITY CODE	PRIOR YEAR ADJUSTMENT CODE	IS FIRST YEAR	
				<>X	=BAL	=B	=Y	
				<>X	=BAL	=P	=Y	ł
				<>X	=BAL	=X	=Y	
				<>X	=BAL	=(BLANK)	=Y	
				<>X	=NEW	=X	=N	
				=X	=BAL	=B	=Y	
				=X =X	=BAL	=P =X	=Y =Y	
				=X =X	=BAL =BAL	=X =(BLANK)	= Y = Y	
		If Is First Year is Y, then Year of BA must be		=X	=BAL	=(BLANK)	= Y	
	ls First Year and Year of Budget Authority Indicator Validation	NEW. If Is First Year is N, then Year of BA must be BAL for annual & multiyear TAS when using PYA of X, and can be NEW or BAL for X year TAS and for annual & multiyear TAS when using PYA B or P.		YEAR OF BUDGET AUTHORITY CODE	IS FIRST YEAR	CONCATENATED TAS		
			Pass	NEW	N	01420182019 2240000		i
			Pass	BAL	Y	020 X1892000		
			Pass	NEW	N	03620202021 0129000		
			Pass	NEW	N	03620202021 0140000		
			Pass	NEW	N	03620202021 0151000		
			Pass	NEW	N	03620202021 0167000		
			Pass	NEW	N	03620202021 1122000 03620202021		
			Pass	NEW	N	4014000 08920182023		
			Pass	NEW	N	0228000 08920192020		
			Pass	NEW	N	0222000 08920192020		
			Pass	NEW	N	0243000 08920202021		
			Pass Pass	NEW NEW	N N	0213000 08920202021 0222000		

No	Name	Description	Rule		Attribute	Combination		
						08920202021		
			Pass	NEW	N	0228000		
						08920202021		
			Pass	NEW	N	0240000		
						08920202021		
			Pass	NEW	N	0243000		
						57920102019		
			Pass	NEW	N	8299000		
		If Federal Non-Federal Code is F (Federal),						
		then Trading Partner Agency Identifier is required. If Federal Non-Federal Code is G						
		(General Fund of the U.S. Government), then			FEDERAL	TRADING PARTNER		
	Federal Non-Federal Code and Trading	Trading Partner Agency Identifier must be 099.			NONFEDERAL	AGENCY		
33	Partner Agency Identifier Validation	Exceptions may apply.	Fail	Begin End Indicator	INDICATOR	IDENTIFIER		
	artifor Agonoy rachtinor validation	Exceptione may apply.		=E	=E	=###		
				=E	=F	<>###		\vdash
				=E		=099		
				=E	-G	<>099		\blacksquare
				=E	=N	=###		
				=E	=Z	=###		
				=E	=(BLANK)	=###		
		If Federal Non-Federal Code is F (Federal),						
		then Trading Partner Agency Identifier is						
		required. If Federal Non-Federal Code is G						
		(General Fund of the U.S. Government), then			FEDERAL	TRADING PARTNER		
	Federal Non-Federal Code and Trading	Trading Partner Agency Identifier must be 099.		USSGL ACCOUNT	NONFEDERAL	AGENCY		
33E	Partner Agency Identifier Validation	Exceptions may apply.		NUMBER	INDICATOR	IDENTIFIER		
			Fail	421200	F	###		
			Fail	422100	F	###		
			Fail	422200	F	###		
				422300	F	###		
			Fail	423100	F	###		
			Fail	425100	F	###		
			Fail	425200	F	###		
			Fail	425300	F			
			Fail Fail	487200	F F	###		-
			Pass	497200 421200	F	(BLANK)		
			Pass	421200	F	(BLANK) (BLANK)		
			Pass	422200	F	(BLANK)		
			Pass	422300	F	(BLANK) (BLANK)		
				423100	F	(BLANK)		
			Pass	425100	F	(BLANK)		
			Pass	425200	F	(BLANK)		
			Pass	425300	F	(BLANK)		\vdash
			Pass	487200	F	(BLANK)		$\vdash \vdash$
			Pass	497200	F	(BLANK)		$\vdash \vdash$
		If Federal Non-Federal Code is F (Federal),		. =	FEDERAL	TRADING PARTNER		
	Federal Non-Federal Code and Trading	then Trading Partner Main Account is			NONFEDERAL	MAIN ACCOUNT		
34	Partner Main Account Validation	required.	Fail	Begin End Indicator	INDICATOR	CODE		
				=E	=E	=####		

No	Name	Description	Rule		Attribute	Combination		
		·		=E	=F	=(BLANK)		
				=E	=G	=(BLANK)		
				=E	=N	=####		
				=E	=Z	=####		
				=E	=(BLANK)	=####		
		If Federal Non-Federal Code is F (Federal),		_ <u>_</u>	FEDERAL	TRADING PARTNER		
	Federal Non-Federal Code and Trading	then Trading Partner Main Account is		USSGL ACCOUNT	NONFEDERAL	MAIN ACCOUNT		
34E	Partner Main Account Validation	required.		NUMBER	INDICATOR	CODE		
			Fail	421200	F	####		
			Fail	422100	F	####		
			Fail	422200	F	####		
			Fail	422300	F	####		
			Fail	423100	F	####		
			Fail	425100	F	####		
			Fail	425200	F	####		
			Fail	425300	F	####		
			Fail	487200	F	####		
			Fail	497200	F	####		
			Pass	421200	F	(BLANK)		
			Pass	422100	F	(BLANK)		
			Pass	422200	F	(BLANK)		
			Pass	422300	F	(BLANK)		
			Pass	423100	F	(BLANK)		
			Pass	425100	F	(BLANK)		
			Pass	425200	F	(BLANK)		
			Pass	425300	F	(BLANK)		
			Pass	487200	F	(BLANK)		
			Pass	497200	F	(BLANK)		
		If Federal Non-Federal Code is G (General		FEDERAL	TRADING PARTNER	(==: :: :)		
	Federal Non-Federal Code G and Trading	Fund of the U.S. Government), then Trading		NONFEDERAL	MAIN ACCOUNT			
35	Partner Main Account 0000 Validation	Partner Main Account must be 0000.	Fail	INDICATOR	CODE			
				=G	=####			
		If Federal Non-Federal Code is G (General		FEDERAL	TRADING PARTNER			
	Federal Non-Federal Code G and Trading	Fund of the U.S. Government), then Trading		NONFEDERAL	MAIN ACCOUNT			
35E	Partner Main Account 0000 Validation	Partner Main Account must be 0000.		INDICATOR	CODE			
			Pass	G	0000			
		USSGL account 192100 is restricted to						
	TAS Restrictions for USSGL 192100	specific TAS within the Department of the	L	USSGL ACCOUNT				
36	Receivable from Appropriations Validation	Treasury.	Fail	NUMBER				
		LICCOL assessment 400400 in magnification of the		=192100				
	TAS Restrictions for USSGL 192100	USSGL account 192100 is restricted to						
36E	Receivable from Appropriations Validation	specific TAS within the Department of the Treasury.		Fund Family				
			Pass	0200500				
			Pass	0200505				
			Pass	0200550				
			Pass	0200551				
			Pass	0200575				
			Pass	0200903				
			Pass	0200903				
			Pass	0201875				
	I	ı	1 033	0201070	ı		ı I	I

No	Name	Description	Rule		Attribute	Combination		
		The Dollar Amount for specific USSGL			USSGL ACCOUNT			
37	Pd 12 Zero Balance Validation	accounts must be \$0 in period 12.	Fail	Reporting Period	NUMBER	DOLLAR AMOUNT		
				=12	=109000	<>0		
				=12	=139000	<>0		
				=12	=209010	<>0		
				=12	=299100	<>0		
				=12	=299110	<>0		
				=12	=299200	<>0		
				=12	=309000	<>0		
				=12	=309010	<>0		
				=12	=416612	<>0		
				=12	=422512	<>0		
				=12	=424000	<>0		
				=12	=439500	<>0		
				=12	=439504	<>0		
				=12	=573500	<>0		
				=12	=573600	<>0		
		If the TAS Status Transitioning Flag is K		-	3.3000	TAS STATUS		
	USSGL 435000 and TAS Status Transitioning	(Canceling), then USSGL 435000 Debit Credit		USSGL ACCOUNT	DEBIT CREDIT	TRANSITIONING		
38	Flag	Indicator must be C (Credit).	Fail	NUMBER	INDICATOR	CODE		
	· ···g		-	=435000	=D	=K		
		If the TAS Status Transitioning Flag is K			_		TAS STATUS	
	USSGL 435000 and TAS Status Transitioning	(Canceling), then USSGL 435000 Debit Credit		USSGL ACCOUNT	DEBIT CREDIT	CONCATENATED	TRANSITIONING	
38E	Flag	Indicator must be C (Credit).		NUMBER	INDICATOR	TAS	CODE	
	•	,				09720152016		
			Pass	435000	D	0130000	K	i
		If the Is First Year Indicator is Y (Yes) on the						
		SMAF, then the PYA must be X (not an		PRIOR YEAR				
39	PYA and Is First Year	adjustment to prior year reporting).	Fail	ADJUSTMENT CODE	IS FIRST YEAR			
				=B	=Y			
				=P	=Y			
		If the TAS Status Transitioning Flag is K					TAS STATUS	
		(Canceling), then 101000 ending balance must		USSGL ACCOUNT			TRANSITIONING	
40	TAS Status Transitioning Flag and 101000	be \$0.	Fail	NUMBER	DOLLAR AMOUNT	Begin End Indicator	CODE	
				=101000	<>0	=E	=K	
		Prior Year Upward and Downward						
	Prior Year Upward and Downward	Adjustments cannot be reported in the TAS		USSGL ACCOUNT				
41	Adjustments and Is First Year	first year.	Fail	NUMBER	IS FIRST YEAR			
				=411910	=Y			
				=498100	=Y			
				=498200	=Y			
				USSGL ACCOUNT				
42	USSGL 490800 TAS limitation	USSGL 490800 is restricted to specific TAS.	Fail	NUMBER				
				=490800				
				CONCATENATED				
42E	USSGL 490800 TAS limitation	USSGL 490800 is restricted to specific TAS.		TAS				
			Pass	010 X4518000				
			Pass	020 X0550000				
				020011				
			Pass	X0074000				
l	I	I	Pass	088 X0300000			i	i I

No	Name	Description	Rule		Attribute	Combination			
		The use of USSGLs 412200 and 412250 is		USSGL ACCOUNT					
43	Limited Use of USSGLs 412200 and 412250	restricted to specific TAS.	Fail	NUMBER					
				=412200					
				=412250					
		The use of USSGLs 412200 and 412250 is		USSGL ACCOUNT	CONCATENATED				
43E	Limited Use of USSGLs 412200 and 412250	restricted to specific TAS.		NUMBER	TAS				
			Pass	412200	020 X0550000				
		0	Pass	412250	020 X4521000				
44	USSGLs limited to X Authority Duration Code	Specific USSGLs are limited to TAS with Authority Duration Code X (No Year TAS).	Fail	USSGL ACCOUNT NUMBER	AUTHORITY DURATION CODE				
	DOSGES IIIIILEG to X Authority Duration Code	Authority Duration Code X (No Teal 1A3).	Fall	=412200	<>X				
				=413100	<>X				
				=413120	<>X			1	
				=413600	<>X				
				=414100	<>X		1		
				=414120	<>X				
				=414900	<>X		1		
				=415700	<>X				
				=415800	<>X				
				=427300	<>X				
				=436000	<>X				
				=438400	<>X		1		
				=439400	<>X				
				=439700	<>X				
				=439701	<>X				
				=439730	<>X				
				=439800	<>X				
		Specific USSGLs are limited to TAS with		USSGL ACCOUNT		BEA CATEGORY	CONCATENATED		
44E	USSGLs limited to X Authority Duration Code	Authority Duration Code X (No Year TAS).		NUMBER	AUTHORITY TYPE	INDICATOR	TAS 01320122022	on Type	
			Pass	414900	(BLANK)	(BLANK)	0516000	(BLANK)	
			Pass	414900	(BLANK)	(BLANK)	01320122022 8233000	(BLANK)	
			Pass	415800	(BLANK)	D	07020132015 0715000	(BLANK)	
						D	07020142016	(BLANK)	
			Pass	415800	(BLANK)		0715000 01220132013	Ì	
			Pass	438400	Р	M	1143000 01220142014	SEQ	
			Pass	438400	Р	M	1143000 01220152015	SEQ	
			Pass	438400	Р	М	1143000	SEQ	
			Pass	438400	Р	М	01220172020 5216000	SEQ	
			Pass	438400	Р	М	01220182021 5216000	SEQ	
			Pass	438400	Р	M	01320122022 8233000	SEQ	
							01320122027	i i	
I	I	I	Pass	438400	S	М	4421000	SEQ	

No	Name	Description	Rule		Attribute	Combination			
		·					01620132013	1 	
		<u>'</u>	Pass	438400	S	D	1200000	SEQ	
		<u>'</u>					02020132013		
		<u>'</u>	Pass	438400	S	D	0560000	SEQ	
		<u>'</u>					02520132014		
		<u>'</u>	Pass	438400	Р	D	4472000	SEQ	
		<u>'</u>					02720132013		
		<u>'</u>	Pass	438400	S	D	0100000	SEQ	
		<u>'</u>	_		_	_	04720132015		
		<u>'</u>	Pass	438400	Р	D	4542001	SEQ	
		<u>'</u>	Pass	438400	Р	D	06020122012 8237000	SEQ	
		<u>'</u>	rass	430400	P	U	06920132013	SEQ	
		<u>'</u>	Pass	438400	S	D	0102000	OTR	
		<u>'</u>	1 400	100100	ŭ		06920132013	-	
		<u>'</u>	Pass	438400	S	D	0301000	OTR	
		<u>'</u>					06920132013	1 1	
		<u>'</u>	Pass	438400	S	D	1301000	SEQ	
		<u>'</u>					06920132014		
		<u>'</u>	Pass	438400	Р	D	5282000	ATB	
		<u>'</u>	_		_	_	06920132014		
		<u>'</u>	Pass	438400	Р	D	5282000	SEQ	
		<u>'</u>	D	420400	Р	Б	06920132015	ATD	
		<u>'</u>	Pass	438400	۲	D	8121000	ATB	
		<u>'</u>	Pass	438400	Р	D	06920132015 8121000	SEQ	
		<u>'</u>	1 033	430400	'	D	07020132015	OLQ	
		<u>'</u>	Pass	438400	S	D	0715000	SEQ	
		<u>'</u>			_	_	07120132015	+	
		<u>'</u>	Pass	438400	S	D	0100000	SEQ	
		<u>'</u>					07520132013		
		<u>'</u>	Pass	438400	S	D	0600000	SEQ	
		<u>'</u>					07520132013		
		<u>'</u>	Pass	438400	S	D	0943000	SEQ	
		<u>'</u>	_	400400		_	07520132014	050	
		<u>'</u>	Pass	438400	Р	D	8393000	SEQ	
		<u>'</u>	Pass	438400	S	М	07520132018 0511000	SEQ	
		<u>'</u>	F 455	430400	3	IVI	07520142014	3EQ	
		<u>'</u>	Pass	438400	S	М	0509000	SEQ	
		<u>'</u>			_		07520142014	1	
		<u>'</u>	Pass	438400	S	М	0511000	SEQ	
		<u>'</u>					07520142014		
		1	Pass	438400	S	М	0519000	SEQ	
		1					07520142019		
		·	Pass	438400	S	М	0511000	SEQ	
		<u>'</u>	L	400400		l	07520152016	050	
		·	Pass	438400	S	М	0128000	SEQ	
		<u>'</u>	Door	139400	e e	M	07520152016	SEO	
		1	Pass	438400	S	М	0350000 07520152016	SEQ	
		ļ	Pass	438400	S	М	07520152016	SEQ	
	i ,	ı	1 033	700700		IVI	004000	حدو	

No	Name	Description	Rule		Attribute	Combination		
							07520152020	
			Pass	438400	S	М	0511000	SEQ
							07520162016	
			Pass	438400	S	M	0511000	SEQ
							07520162017	
			Pass	438400	S	M	0128000	SEQ
							07520162017	T I
			Pass	438400	S	M	0350000	SEQ
			_		_		07520162017	l
			Pass	438400	S	М	0943000	SEQ
			D	420400	C	M	07520162021	SEQ
			Pass	438400	S	М	0511000 07520172017	SEQ
			Pass	438400	S	М	0511000	SEQ
			1 433	430400		IVI	07520172018	OLQ
			Pass	438400	S	М	0128000	SEQ
					-		07520172018	
			Pass	438400	S	M	0350000	SEQ
							07520172018	
			Pass	438400	S	M	0943000	SEQ
							07520172022	
			Pass	438400	S	М	0511000	SEQ
			_	400400	0		07520182018	050
			Pass	438400	S	М	0511000	SEQ
			Pass	438400	S	М	07520182019 0128000	SEQ
			газэ	430400	3	IVI	07520182019	3EQ
			Pass	438400	S	М	0350000	SEQ
			. 455	100100			07520182019	+
			Pass	438400	S	M	0943000	SEQ
							07520182022	
			Pass	438400	S	М	0511000	SEQ
							07520192019	
			Pass	438400	S	M	0511000	SEQ
			L	100100			07520192020	050
			Pass	438400	S	М	0128000	SEQ
			Pass	438400	S	М	07520192020 0350000	SEQ
			r'ass	430400	3	IVI	0350000	SEW
			Pass	438400	s	М	07320192020	SEQ
			. 430			.41	07520192022	
			Pass	438400	S	М	0511000	SEQ
							07520202021	
			Pass	438400	S	М	0128000	SEQ
							07520202021	
			Pass	438400	S	M	0350000	SEQ
			L				07520202021	
			Pass	438400	S	М	0943000	SEQ
			D	420400		Б	08620132013	OTD
			Pass	438400	S	D	0186000	OTR
			Pass	438400	Р	D	08620132014 4586000	SEQ
I	I .		r a 5 5	730400	٢	٥	- 300000	JEW

No	Name	Description	Rule		Attribute	Combination		
							09720132013	
			Pass	438400	S	D	0130000	SEQ
							34920132013	
			Pass	438400	S	D	1712000	SEQ
							57920102019	
			Pass	438400	Р	М	8299000	SEQ
							01420172021	
			Pass	439400	(BLANK)	D	5639000	(BLANK)
							01420172023	
			Pass	439400	(BLANK)	D	5637000	(BLANK)
							01420172023	
			Pass	439400	(BLANK)	D	5638000	(BLANK)
							01420172028	
			Pass	439400	(BLANK)	D	5639000	(BLANK)
						_	01420172030	l
			Pass	439400	(BLANK)	D	5637000	(BLANK)
				100100	(5) (1) (6)	_	01420172030	
			Pass	439400	(BLANK)	D	5638000	(BLANK)
			L	100700	_	l	01320122022	(5) (1)
			Pass	439700	Р	М	8233000	(BLANK)
			_	400700	_		01420172021	(DI ANIIO
			Pass	439700	Р	D	5639000	(BLANK)
			D	400700	Р	Б	01420172023	(DLANIK)
			Pass	439700	Р	D	5637000	(BLANK)
			Dana	420700	Р	D	01420172023 5638000	(BLANK)
			Pass	439700	Р	D		(BLAINK)
			Pass	439701	Р	М	01320122022 8233000	(BLANK)
			F 455	439701	Г	IVI	01420172021	(DLAINK)
			Pass	439730	(BLANK)	D	5639000	(BLANK)
			1 433	+03700	(DEAINIT)	В	01420172023	(BEAINT)
			Pass	439730	(BLANK)	D	5637000	(BLANK)
			1 433	400100	(DEAINIC)		01420172023	(DEAINIC)
			Pass	439730	(BLANK)	D	5638000	(BLANK)
			. 000	.00.00	(55)		01420172028	(22/411)
			Pass	439730	(BLANK)	D	5639000	(BLANK)
					\ /		01420172030	1 1
			Pass	439730	(BLANK)	D	5637000	(BLANK)
					, ,		01420172030	† 1
			Pass	439730	(BLANK)	D	5638000	(BLANK)
							07020132015	T
			Pass	439800	S	D	0715000	(BLANK)
							07020142016	
			Pass	439800	S	D	0715000	(BLANK)
		USSGL 432000 is restricted to TAS in the						
		Department of Health and Human Services		USSGL ACCOUNT				
45	TAS Restrictions for USSGL 432000	and the Social Security Administration.	Fail	NUMBER				
				=432000				
		USSGL 432000 is restricted to TAS in the		4.05				
455		Department of Health and Human Services		AGENCY				
45E	TAS Restrictions for USSGL 432000	and the Social Security Administration.	Desir	IDENTIFIER				
1			Pass	028				+
i		I	Pass	075			J	I I

No	Name	Description	Rule		Attribute	Combination		
				FEDERAL				
		Federal Non-Federal Code domain value E		NONFEDERAL				
46	Restriction for Non-Federal Exceptions	(Non-Federal exceptions) is restricted.	Fail	INDICATOR				
				=E				
		Federal Non-Federal Code domain value E						
46E	Restriction for Non-Federal Exceptions	(Non-Federal exceptions) is restricted.		Fund Family				
			Pass	0110109				
				0110210				
				0120600				
				0121103				
				0121104				
				0121105				
				0121106				
				0121115				
				0121400				
				0121500				
				0121600				
				0121801				
				0122500				
				0123700				
				0124050				
				0124605				
				0124609				
				0125161				
				0125410				
				0128028				
				0130300	1			\vdash
				0131006	1			
				0131450 0134295				
					1			
				0140680 0140804				
				0141039				
				0141125				
				0141125				
				0141612	+			
				0142100	+			
				0142106				
				0144523	+			
				0144529	+			
				0145015				-
				0145017				-
				0145020				-
1			Pass	0148069	 			-
1			Pass	0150200	 			-
				0151060				
				0151100				
				0151300				
				0171804				
				0171810				
I			1.422	0171010	I		1	ı I

Pass 0071000	No	Name	Description	Rule		Attribute	Combination		
Pass D004450				Pass	0201008				
Pass 074502									
Pass 0712032									
Pass 025468									
Pals									
Pass									
Pass 0573400									
Pass 0573400									
Pass Debt				Pass					
Pass 0590498				Pass	0573600				
Pass 0,009,009,00				Pass	0608118				
Pass 0700509				Pass					
Pass 07005030				Pass	0698083				
Pass 07005030				Pass	0700500				
Pass 0700542									
Pass 0700610									
Pass 0700610				Pass	0700531				
Pass 07/05697 Pass 07/05697 Pass 07/05697 Pass 08/00110 Pass 08/									
Pass 0705664				Pass	0700610				
Pass 0800110 Pass 0800111 Pass 0800111 Pass 0800114 Pass 0800115 Pass 0800115 Pass 0800115 Pass 0800115 Pass 0800115 Pass 0800115 Pass 080012 Pass 0804546 Pass 08045478 Pass 0804546 Pass 08045478 Pass 08045478 Pass 08045478 Pass 08045478 Pass 08045478 Pass 08045478 Pass 0804578 Pass 08045478 Pass 0804578 Pass 08045478 Pass 08045478 Pass 08045478 Pass 08045478 Pass 08045478 Pass 08045478 Pass 0804578 Pass 08045478				Pass	0705687				
Pass 0800110				Pass	0705694				
Pass 0800111				Pass	0800109				
Pass 0800115									
Pass 0800115 Pass 0800122 Pass 0800122 Pass 0800122 Pass 0800122 Pass 08001646 Pass 0804546 Pass 0804546 Pass 0804578 Pass 0804578 Pass 0978337 Pas				Pass	0800111				
Pass 0800122				Pass	0800114				
Pass 0804546 Pass 0804578 Pass 0930100 Pass 0978337 Pass				Pass	0800115				
Pass 0884578				Pass	0800122				
Pass 0930100 Pass 0978337 Pass 3391400 Pass 3491712 Pass 4554110 Pass 5124331 If the Borrowing Authority from Treasury Indicator is other than N (No Borrowing Authority from Treasury) or Federal Financing Bank). Borrowing Source Validation If the Borrowing Authority from Treasury Indicator is other than N (No Borrowing Authority from Treasury) or Federal Financing Bank). Borrowing Source Validation If the Borrowing Authority from Treasury Indicator is other than N (No Borrowing Authority from Treasury) or Federal Financing Bank). Borrowing Authority from Treasury Indicator is other than N (No Borrowing Authority from Treasury) or Federal Financing Bank). Borrowing Authority from Treasury, then the USSGL Borrowing Authority from Treasury) or Federal Financing Bank). Borrowing Authority from Treasury and Borrowing Authority from Treasury) or Federal Financing Bank). Borrowing Source Validation Pass P I M INDICATOR AUTHORITY FROM TREASURY THE PUBLIC Pass P I M INDICATOR AUTHORITY FROM TREASURY THE PUBLIC				Pass	0804546				
Pass 0978337 Pass 3391400 Pass 3491712 Pass 4554110 Pass 5124331 Borrowing Authority from Treasury and Borrowing Source Validation If the Borrowing Authority from Treasury) Indicator is other than N (No Borrowing Authority from Treasury), then the USSGL Borrowing Source Bush be T (Treasury) or F Pail Source TREASURY If the Borrowing Source Mathority from Treasury and Borrowing Source must be T (Treasury) or F Pail Source TREASURY Borrowing Authority from Treasury and Borrowing Authority from Treasury Indicator is other than N (No Borrowing Authority from Treasury) indicator is other than N (No Borrowing Authority from Treasury) indicator is other than N (No Borrowing Authority from Treasury) indicator is other than N (No Borrowing Authority from Treasury) indicator is other than N (No Borrowing Authority from Treasury) indicator is other than N (No Borrowing Authority from Treasury) indicator is other than N (No Borrowing Authority from Treasury) indicator is other than N (No Borrowing Authority from Treasury) indicator is other than N (No Borrowing Authority from Treasury) indicator is other than N (No Borrowing Authority from Treasury) indicator is other than N (No Borrowing Authority from Treasury) indicator is other than N (No Borrowing Authority from Treasury) indicator is other than N (No Borrowing Authority from Treasury) indicator is other than N (No Borrowing Authority from Treasury) indicator is other than N (No Borrowing Authority from Treasury) indicator is other than N (No Borrowing Authority from Treasury) indicator is other than N (No Borrowing Authority from Treasury) indicator is other than N (No Borrowing Authority from Treasury) indicator is other than N (No Borrowing Authority from Treasury) indicator is other than N (No Borrowing Authority from Treasury) indicator is other than N (No Borrowing Authority from Treasury) indicator is other than N (No Borrowing Authority from Treasury) indicator is other than N (No Borrowing Authority from Treasury) indicator is other than N (No Borrowing A				Pass	0884578				
Pass 3391400 Pass 3491712 Pass 4554110 Pass 5124331 Borrowing Authority from Treasury and Borrowing Source Validation If the Borrowing Authority from Treasury and Borrowing Source Validation If the Borrowing Authority from Treasury and Borrowing Source wast be T (Treasury) or F (Federal Financing Bank). If the Borrowing Authority from Treasury and Borrowing Source wast be T (Treasury) or F (Federal Financing Bank). If the Borrowing Authority from Treasury and Borrowing Authority from Treasury Indicator is other than N (No Borrowing Authority from Treasury) and Borrowing Source Walidation If the Borrowing Authority from Treasury Indicator is other than N (No Borrowing Authority from Treasury) and Borrowing Source Walidation If the Borrowing Authority from Treasury Indicator is other than N (No Borrowing Authority from Treasury) and Borrowing Authority from Treasury) and Borrowing Source Walidation Borrowing Source Validation If the Borrowing Authority from Treasury Indicator is other than N (No Borrowing Authority from Treasury) and Borrowing Authority from Treasury) and Borrowing Authority from Treasury Indicator is other than N (No Borrowing Authority from Treasury) or F (Federal Financing Bank). Pass P If the Borrowing Source Walidation If the Borrowing Authority from Treasury Indicator is other than N (No Borrowing Authority from Treasury) Indicator is other than N (No Borrowing Authority from Treasury) Indicator is other than N (No Borrowing Authority from Treasury) Indicator is other than N (No Borrowing Authority from Treasury) Indicator is other than N (No Borrowing Authority from Treasury) Indicator is other than N (No Borrowing Authority from Treasury) Indicator is other than N (No Borrowing Authority from Treasury) Indicator is other than N (No Borrowing Authority from Treasury) Indicator is other than N (No Borrowing Authority from Treasury) Indicator is other than N (No Borrowing Authority from Treasury) Indicator is other than N (No Borrowing Authority from Treasury) Indicator is other				Pass					
Pass 3491712 Pass 4564110 Pass 5124331 If the Borrowing Authority from Treasury Indicator is other than N (No Borrowing Authority from Treasury), then the USSGL Borrowing Source Validation Borrowing Source Validation				Pass					
Borrowing Authority from Treasury and Borrowing Source Validation If the Borrowing Authority from Treasury), then the USSGL Borrowing Source must be T (Treasury) or F (Federal Financing Bank). If the Borrowing Authority from Treasury) and Borrowing Source Validation If the Borrowing Authority from Treasury) and Borrowing Authority from Treasury Indicator is other than N (No Borrowing Authority from Treasury) Indicator is other than N (No Borrowing Authority from Treasury) Indicator is other than N (No Borrowing Authority from Treasury) Indicator is other than N (No Borrowing Authority from Treasury) Indicator is other than N (No Borrowing Authority from Treasury) Indicator is other than N (No Borrowing Authority from Treasury) Indicator is other than N (No Borrowing Authority from Treasury) or F (Federal Financing Bank). Borrowing Source Validation If the Borrowing Authority from Treasury) or F (Federal Financing Bank). Borrowing Source Validation Pass P I M M				Pass					
Borrowing Authority from Treasury and Borrowing Source Validation If the Borrowing Source must be T (Treasury) or F (Federal Financing Bank). If the Borrowing Source must be T (Treasury) or F (Federal Financing Bank). If the Borrowing Source must be T (Treasury) or F (Federal Financing Bank). If the Borrowing Authority from Treasury Indicator is other than N (No Borrowing Authority from Treasury) or F (Federal Financing Bank). Borrowing Authority from Treasury Indicator is other than N (No Borrowing Authority from Treasury), then the USSGL Borrowing Source must be T (Treasury) or F (Federal Financing Bank). Borrowing Source Validation Fail BORROWING AUTHORITY FROM TREASURY BORROWING BORROWING BORROWING AUTHORITY FROM THE PUBLIC Fass P I M				Pass	3491712				
Borrowing Authority from Treasury and Borrowing Source Validation If the Borrowing Authority from Treasury Indicator is other than N (No Borrowing Source must be T (Treasury) or F (Federal Financing Bank). Borrowing Source Validation If the Borrowing Source was be T (Treasury) or F (Federal Financing Bank). BORROWING AUTHORITY FROM TREASURY BORROWING SOURCE Fail BORROWING AUTHORITY FROM TREASURY Fail BORROWING SOURCE FINANCIAN SOURCE BORROWING AUTHORITY FROM TREASURY FINANCIAN SOURCE BORROWING AUTHORITY FROM AUTHORITY FROM AUTHORITY FROM AUTHORITY FROM SOURCE Fass P I M				Pass	4554110				
Indicator is other than N (No Borrowing Authority from Treasury), then the USSGL Borrowing Source Validation BORROWING SOURCE BORROWING SOURCE BORROWING SOURCE BORROWING SOURCE SOU				Pass	5124331				
### P =			Indicator is other than N (No Borrowing Authority from Treasury), then the USSGL Borrowing Source must be T (Treasury) or F	Fail	SOURCE	AUTHORITY FROM TREASURY			
### P = D = D = D = D = D = D = D = D = D =									
Borrowing Authority from Treasury and Borrowing Source Validation EP									
If the Borrowing Authority from Treasury Indicator is other than N (No Borrowing Authority from Treasury), then the USSGL Borrowing Authority from Treasury), then the USSGL Borrowing Source must be T (Treasury) or F (Federal Financing Bank). BORROWING AUTHORITY FROM THE PUBLIC BORROWING SOURCE TREASURY THE PUBLIC									
Indicator is other than N (No Borrowing Authority from Treasury), then the USSGL Borrowing Authority from Treasury and Borrowing Source Walidation Borrowing Source must be T (Treasury) or F (Federal Financing Bank). BORROWING AUTHORITY FROM THE PUBLIC BORROWING SOURCE TREASURY THE PUBLIC Pass P M M M M M M M M M					=P	=M			
Pass P I M			Indicator is other than N (No Borrowing Authority from Treasury), then the USSGL Borrowing Source must be T (Treasury) or F			AUTHORITY FROM	AUTHORITY FROM		
				Pass		I			
					P	D	M		

No	Name	Description	Rule		Attribute	Combination			
			Pass	Р	I	D			
			Pass	Р	ı	ı			
			Pass	Р	D	ı			
			Pass	Р	D	D			
			Pass	Р	M	M			
			Pass	P	M	Ī			
			Pass	Р	M	D			
		If the Borrowing Authority from the Public			BORROWING	_			
		Indicator is other than null, then the USSGL		BORROWING	AUTHORITY FROM				
		Borrowing Source must be P (public).	Fail	SOURCE	THE PUBLIC				
	-			=F	=				
				=F	=D				
				=F	=M				
				=P	=N				
				=T	=				
				=T	=D				
				=T	=M				$\overline{}$
		If the Borrowing Authority from the Public			BORROWING	BORROWING			
		Indicator is other than null, then the USSGL		BORROWING	AUTHORITY FROM	AUTHORITY FROM			
		Borrowing Source must be P (public).		SOURCE	TREASURY	THE PUBLIC			
	-		Pass	F	I	M			
			Pass	F	ı	I			
			Pass	F	I	D			
			Pass	F	D	М			
			Pass	F	D	I			
			Pass	F	D	D			
			Pass	F	M	M			
			Pass	F	M	ı			
			Pass	F	M	D			
			Pass	Т	ı	М			
			Pass	Т	ı	ı			
			Pass	T	i	D			
			Pass	T	D	M			$\overline{}$
			Pass	т	D	D		+	
			Pass	T	M	M		+	$\overline{}$
			Pass	т	M			+	$\overline{}$
			Pass	Т	M	D			
			Pass	Т	D	Ī			$\overline{}$
		Some USSGL accounts are limited to TAS with			BORROWING	BORROWING			
		Borrowing from the Treasury or Borrowing		USSGL ACCOUNT	AUTHORITY FROM	AUTHORITY FROM			
		from the Public.	Fail	NUMBER	TREASURY	THE PUBLIC			
				=404400	=N	=N			
				=414000	=N	=N		$\overline{}$	$\overline{}$
				=414100	=N	=N		$\overline{}$	$\neg \neg$
				=414120	=N	=N			$\overline{}$
				=414300	=N	=N		$\overline{}$	$\overline{}$
				=414400	=N	=N			
				=414500	=N	=N			
				=414800	=N	=N			
				=414900	=N	=N			
, ,	1		•		**		· •		

No	Name	Description	Rule		Attribute	Combination			
	USSGL Accounts and Contract Authority	Some USSGL accounts are limited to TAS with		USSGL ACCOUNT	CONTRACT				
50	Indicator	Contract Authority.	Fail	NUMBER	AUTHORITY				
				=403400	=N				
				=413000	=N				
				=413100	=N				
				=413120	=N				
				=413200	=N				
				=413300	=N				
				=413400	=N				
				=413415	=N				
				=413500	=N				
				=413600	=N				
				=413800	=N				
				=413900	=N				
	Backdated Transaction and Prior Year	If a transaction has been backdated to a previous fiscal year in CARS, then the Prior Year Adjustment for the transaction is B. The Backdated Transaction field on the SMAF will be Y (yes) if a backdated transaction has been processed.	Fail	PRIOR YEAR ADJUSTMENT CODE	Backdated Transaction				
	•			=B	=N				
51E	Backdated Transaction and Prior Year	If a transaction has been backdated to a previous fiscal year in CARS, then the Prior Year Adjustment for the transaction is B. The Backdated Transaction field on the SMAF will be Y (yes) if a backdated transaction has been processed.		PRIOR YEAR ADJUSTMENT CODE		Backdated Transaction			
			Pass	В	075 X3966000	N			
					09720152016	.,			
			Pass	В	0130000	N			
52	Is First Year and Beginning Balance Validation	If the TAS is in the First Year of Authority then the Beginning/Ending Attribute must be E.	Fail	Begin End Indicator =B	IS FIRST YEAR =Y				
		If the TAS is in the First Year of Authority then		CONCATENATED					
52E	Is First Year and Beginning Balance Validation	the Beginning/Ending Attribute must be E.		TAS					
			Pass	075 1099001					
				075 1099005			 		
			Pass	075 1099006 075 1099008					
			Pass	075 1099008 075 1099009			 		
			Pass Pass	075 1099009 075 1099010					
			Pass	075 1099010 075 1435001			-		
			Pass	075 1435001			 		
			Pass	075 1435005			+	-	
				075 1435008					
				075 1435009					
				075 1435010			-		
				075 3200001			+		
				075 3200001			 		
1								ı	

No	Name	Description	Rule		Attribute	Combination		
			Pass	075 3200006				
			Pass	075 3200008				
			Pass	075 3200009				
			Pass	075 3200010				
			Pass	075 3220001				
			Pass	075 3220005				
			Pass	075 3220006				
			Pass	075 3220008				
			Pass	075 3220009				
			Pass	075 3220010				
		Some USSGL accounts are limited to TAS		USSGL ACCOUNT				
53	USSGLs limited to ESF and Sinking Fund TAS	020X4444 and 020X0575.	Fail	NUMBER				
				=120500				
				=120900				
				=134400				
				=138400				
				=167000				
				=167100				
				=167200				
				=167900				
				=219200				
				=219300				
				=426800				
				=463500				
				=633800				
				=718100				
				=719100				
				=728100				
				=729100				
		Some USSGL accounts are limited to TAS		CONCATENATED				
53E	USSGLs limited to ESF and Sinking Fund TAS			TAS				
			Pass	020 X0575000				
			Pass	020 X4444000				
					FEDERAL			
	USSGL 259000 with "G" Federal Non Federal	The use of the "G" domain value for USSGL		USSGL ACCOUNT	NONFEDERAL			
55	Indicator limited to certain TAS'.	259000 is limited to certain TAS'.	Fail	NUMBER	INDICATOR			
				=259000	=G			
55E		The use of the "G" domain value for USSGL 259000 is limited to certain TAS'.		CONCATENATED TAS				
SSE	indicator inflited to certain TA3.	20000 is milited to certain 1A3.	Pass	012 X5531000				
			Pass	089 1424000				
								——
			Pass	089 1435000 089 2247000				
			Pass					
			Pass	089 2248000 089 2249000				
			Pass					
			Pass	089 X0302000				
			Pass	089 X0303000				
			Pass	089 X4045000				
			Pass	089 X4452000				
			Pass	089 X5068000		_	l l	ı I

No	Name	Description	Rule		Attribute	Combination			
			Pass	089 X5649000					
	USSGL 199000 and Federal Non Federal Indicator "G" limited to certain Agencies.	Use of USSGL 199000 with Federal Non Federal Indicator "G" limited to certain agencies.	Fail	USSGL ACCOUNT NUMBER =199000	FEDERAL NONFEDERAL INDICATOR =G				
56E	USSGL 199000 and Federal Non Federal Indicator "G" limited to certain Agencies.	Use of USSGL 199000 with Federal Non Federal Indicator "G" limited to certain agencies.	Pass	AGENCY IDENTIFIER 018					
57	USSGL 750000 with Federal Non Federal Indicator "G" limited to certain TAS'	Use of USSGL 750000 with Federal Non Federal Indicator "G" limited to certain TAS'.	Fail	USSGL ACCOUNT NUMBER =750000	FEDERAL NONFEDERAL INDICATOR =G				
57E	USSGL 750000 with Federal Non Federal Indicator "G" limited to certain TAS'	Use of USSGL 750000 with Federal Non Federal Indicator "G" limited to certain TAS'.	Pass	CONCATENATED TAS 020 X5080000					
	USSGL 438400 with Reduction Type "SEQ", Fund Type "EG" Authority Type "P"	USSGL 4384000 with Reduction Type "SEQ", Fund Type "EG", and Authority Type Code "P" is limited to certain TAS.	Pass Fail	455 X4110000 USSGL ACCOUNT NUMBER =438400	AUTHORITY TYPE =P	FUND TYPE =EG	Fund Family <>0121143	Reducti on Type =SEQ	
65	Limited Use of USSGL 4119 with Prior Year Adjustment "X" on Expired TAS	Use of USSGL 4119 with PYA "X" on expired TAS is limited to certain TAS'.	Fail	USSGL ACCOUNT NUMBER =411900	PRIOR YEAR ADJUSTMENT CODE =X	TAS STATUS =E			
65E	Limited Use of USSGL 4119 with Prior Year Adjustment "X" on Expired TAS	Use of USSGL 4119 with PYA "X" on expired TAS is limited to certain TAS'.		USSGL ACCOUNT NUMBER	PRIOR YEAR ADJUSTMENT CODE	TAS STATUS	Fund Family		
			Pass Pass Pass Pass	411900 411900 411900 411900	X X X	E E E	0121143 0142240 0160327 0750344		
		The use of Borrowing Source "T" (Treasury)	Pass Pass	411900 411900	X	E E	0750580 0751545		\equiv
66	Limited Use of Borrowing Authority from Treasury Indicator "N" and Borrowing Source "T"	when Borrowing Authority from Treasury Indicator equals "N" is limited to specific TAS'.	Fail	BORROWING SOURCE =T	BORROWING AUTHORITY FROM TREASURY =N				
66E	Limited Use of Borrowing Authority from Treasury Indicator "N" and Borrowing Source "T"	The use of Borrowing Source "T" (Treasury) when Borrowing Authority from Treasury Indicator equals "N" is limited to specific TAS'.	Pass	BORROWING SOURCE	CONCATENATED TAS 012 X5531000	BORROWING AUTHORITY FROM TREASURY N			
67	Limited use of specific USSGL Accounts with Authority Type Code "B"	The use of some USSGL Accounts with Authority Type Code "B" is limited to specific TAS.	Fail	USSGL ACCOUNT NUMBER =412600	AUTHORITY TYPE =B	IV			
				=412600 =412800 =412900 =414600	=B =B =B =B				\exists

No	Name	Description	Rule		Attribute	Combination		
67E	Limited use of specific USSGL Accounts with Authority Type Code "B"	The use of some USSGL Accounts with Authority Type Code "B" is limited to specific TAS.	Descri	ALLOCATION TRANSFER AGENCY IDENTIFIER	AGENCY IDENTIFIER	MAIN ACCOUNT CODE	USSGL ACCOUNT NUMBER	AUTHO RITY DURATI ON CODE
			Pass	(BLANK)	012	5531	412600	X
			Pass	(BLANK)	016	8042	412600	X
			Pass	(BLANK)	012	5531	412800	X
			Pass	(BLANK)	016	8042	412800	X
			Pass	(BLANK)	075	8004	412800	X
			Pass	075	075	8004	412800	X
			Pass	(BLANK) (BLANK)	016 016	8042 8144	412900 414600	X
			Pass	, ,			414600	X V
			Pass	(BLANK) (BLANK)	089 089	4404 4455	414600	X
			Pass	, ,				X
			Pass	(BLANK)	089 089	4576 4579	414600 414600	X
68	Limited Use of 404700 with Authority Type Code "B", BEA of "M", Fund Type "ER/EP" and Finance Account Indicator "D"	The use of USSGL 404700 with Authority Type Code "B", BEA Category Indicator "M", Fund Type "ER/EP" and Financing Account Code "D" is limited to specific TAS.	Pass Fail	(BLANK) USSGL ACCOUNT NUMBER	AUTHORITY TYPE	BEA CATEGORY INDICATOR	FUND TYPE	FINANC ING ACCOU NT CODE
		·		=404700	=B	=M	=EP	=D
				=404700	=B	=M	=ER	=D
68E	Limited Use of 404700 with Authority Type Code "B", BEA of "M", Fund Type "ER/EP" and Finance Account Indicator "D"	The use of USSGL 404700 with Authority Type Code "B", BEA Category Indicator "M", Fund Type "ER/EP" and Financing Account Code "D" is limited to specific TAS.	Pass	CONCATENATED TAS 089 X4455000				
			Pass	089 X4576000				
69	Limited use of specific USSGL and Fund Type combinations	The use of some USSGL and GTAS Fund Type Code combinations is limited to specific Treasury Account Symbols.	Fail	089 X4579000 USSGL ACCOUNT NUMBER =411900 =411900 =412600 =412800 =412800 =412900 =417100 =417300 =417300	FUND TYPE =ES =ET =EG =EG =EG =EG =EG =EG =EG			
69E	Limited use of specific USSGL and Fund Type combinations	Treasury Account Symbols.		ALLOCATION TRANSFER AGENCY IDENTIFIER (BLANK)	AGENCY IDENTIFIER 012	MAIN ACCOUNT CODE 5205	USSGL ACCOUNT NUMBER 411900	AUTHO RITY DURATI ON CODE

U.S. Standard General Ledger Data Validations - Detail

No	Name	Description	Rule		Attribute	Combination			
			Pass	(BLANK)	014	5015	411900	Х	
			Pass	(BLANK)	014	5065	411900	М	
			Pass	(BLANK)	014	5132	411900	Х	
			Pass	(BLANK)	014	5140	411900	М	
			Pass	(BLANK)	014	5143	411900	Х	
			Pass	(BLANK)	014	5241	411900	Х	
			Pass	(BLANK)	014	5474	411900	Х	
			Pass	(BLANK)	014	5485	411900	Х	
			Pass	(BLANK)	014	5573	411900	Х	
			Pass	(BLANK)	014	5637	411900	M	
			Pass	(BLANK)	014	5638	411900	М	
			Pass	(BLANK)	014	5639	411900	М	
			Pass	(BLANK)	014	5715	411900	Х	
			Pass	(BLANK)	014	5740	411900	Х	
			Pass	(BLANK)	014	5884	411900	Х	
		1	Pass	(BLANK)	015	5073	411900	Х	
			Pass	(BLANK)	015	5608	411900	Х	
			Pass	(BLANK)	015	8526	411900	Х	
		1	Pass	(BLANK)	015	8585	411900	Х	
			Pass	(BLANK)	015	8594	411900	X	
			Pass	(BLANK)	015	8595	411900	Χ	
			Pass	(BLANK)	015	8596	411900	Х	
			Pass	(BLANK)	015	8600	411900	Χ	
			Pass	(BLANK)	015	8602	411900	Х	
			Pass	(BLANK)	015	8604	411900	Х	
			Pass	(BLANK)	015	8608	411900	Х	
			Pass	(BLANK)	019	5713	411900	Χ	
			Pass	(BLANK)	027	5610	411900	Х	
			Pass	(BLANK)	036	5287	411900	Χ	
			Pass	(BLANK)	047	5594	411900	Χ	
			Pass	(BLANK)	047	5640	411900	Χ	
			Pass	(BLANK)	069	5282	411900	M	
			Pass	(BLANK)	069	5423	411900	Χ	
			Pass	(BLANK)	069	5423	411900	Α	
			Pass	(BLANK)	075	5551	411900	Χ	
			Pass	(BLANK)	089	5068	411900	Χ	
			Pass	(BLANK)	089	5227	411900	Χ	
			Pass	(BLANK)	089	5369	411900	Χ	
			Pass	(BLANK)	473	5761	411900	Χ	
		1	Pass	(BLANK)	480	5589	411900	Χ	
		1	Pass	(BLANK)	480	5589	411900	М	
		1	Pass	(BLANK)	487	5415	411900	Χ	
			Pass	(BLANK)	012	1143	412600	Α	
		1	Pass	(BLANK)	016	0327	412600	М	
			Pass	(BLANK)	031	0200	412600	M	
		1	Pass	(BLANK)	031	0200	412600	Χ	
		1	Pass	(BLANK)	031	0300	412600	М	
		!	Pass	(BLANK)	431	0500	412600	М	
		1	Pass	(BLANK)	012	1143	412700	Α	
			Pass	(BLANK)	016	0327	412700	М	

No	Name	Description	Rule		Attribute	Combination			
			Pass	(BLANK)	012	1143	412800	Α	
			Pass	(BLANK)	016	0327	412800	M	
			Pass	(BLANK)	031	0200	412800	M	
			Pass	(BLANK)	031	0200	412800	Х	
			Pass	(BLANK)	031	0300	412800	M	
			Pass	(BLANK)	075	0580	412800	Α	
			Pass	(BLANK)	431	0500	412800	M	
			Pass	(BLANK)	012	1143	412900	Α	
			Pass	(BLANK)	016	0327	412900	M	
			Pass	(BLANK)	075	0580	412900	Α	
			Pass	(BLANK)	014	2301	417100	Х	
			Pass	(BLANK)	096	3122	417100	Х	
			Pass	(BLANK)	096	3123	417100	Х	
			Pass	(BLANK)	089	4045	417200	Х	
			Pass	(BLANK)	014	2301	417300	Х	
			Pass	(BLANK)	089	4045	417300	Х	
			Pass	(BLANK)	096	3122	417300	Х	
			Pass	(BLANK)	096	3123	417300	Χ	
		The use of USSGL 415100 with Authority Type							
		Code "P" is limited to specific Treasury		USSGL ACCOUNT					
70	Type Code "P"	Account Symbols.	Fail	NUMBER	AUTHORITY TYPE				
				=415100	=P				
		The use of USSGL 415100 with Authority Type							
		Code "P" is limited to specific Treasury		BEA CATEGORY	CONCATENATED				
70E	Type Code "P"	Account Symbols.		INDICATOR	TAS				
			Pass	M	011 X5512000				
			Pass	М	012 X5203000				
			D		01320122022				
			Pass	M M	8233000 014 X5198000			-	
			Pass	M	014 X5196000 014 X5656000				
			Pass	IVI	01420172028			1	\vdash
			Pass	D	5639000				
			Pass	M	020 X5581000			1	
			Pass	M	020 X5697000			1	
			1 433	IVI	02020192020			1	\vdash
			Pass	М	5445000				
					02020202021				
			Pass	М	5445000				
			Pass	M	091 X5557000				
					09720182019				
			Pass	D	0111000				
	Limited use of specific USSGL and Fund Type			USSGL ACCOUNT					
71	combinations with Authority Type Code "S"	to specific TAS.	Fail	NUMBER	AUTHORITY TYPE	FUND TYPE			
1				=438200	=S	=ES	.		
1	!			=438200	=S	=ET			
1	!			=438400	=S	=ES		1	
i '	1		I	=438400	=S	=ET	I	I	ı I

No	Name	Description	Rule		Attribute	Combination		
		The use of USSGL 438200 with Fund Types						
		"ES/ET", or USSGL 438400 with Fund Type						
	Limited use of specific USSGL and Fund Type			CONCATENATED				
71E	combinations with Authority Type Code "S"	to specific TAS.	_	TAS				
			Pass	060 X8051001				
			Pass	069 X5423000				
			Pass	069 X8106000				
			Pass	069 X8107000				
			Pass	069 X8159000				
			Pass	070 X5088000				
	Limited and of HOOOL 440400 with Freed Trees	The core of 110001, 440,400 with OTAO Frond	Pass	097 X8164000 USSGL ACCOUNT				
72	Limited use of USSGL 412400 with Fund Type "EG".	Type Code "EG" is limited to specific TAS.	Fail	NUMBER	FUND TYPE			
12	EG .	Type Code Ed is limited to specific TAS.	Fail	=412400	=EG			
	Limited use of USSGL 412400 with Fund Type	The use of USSGL 412400 with GTAS Fund		AUTHORITY	-EG			
72E	"EG".	Type Code "EG" is limited to specific TAS.		DURATION CODE	TAS STATUS	Fund Family		
722	10.	Type douc Lo is initied to specific TAO.	Pass	A	U	0121143		
	Limited use of USSGLs 415700 and 439700	The use of USSGLs 415700 and 439700 with	. 433		j	0121170		
	with Fund Type "EG" and Authority Type Code			USSGL ACCOUNT				
73	"P"	is limited to specific TAS.	Fail	NUMBER	AUTHORITY TYPE	FUND TYPE		
				=415700	=P	=EG		
				=439700	=P	=EG		
	Limited use of USSGLs 415700 and 439700	The use of USSGLs 415700 and 439700 with						
	with Fund Type "EG" and Authority Type Code	Fund Type "EG" and Authority Type Code "P"		USSGL ACCOUNT	BEA CATEGORY	CONCATENATED		
73E	"P"	is limited to specific TAS.		NUMBER	INDICATOR	TAS		
			Pass	415700	(BLANK)	012 X1002000		
			Pass	415700	(BLANK)	012 X1004000		
			Pass	439700	M	012 X1002000		
			Pass	439700	M	012 X1004000		
	Limited Use of USSGL 439100 with PYA "X"	The use of USSGL 439100 with PYA "X" on an	F - 11	USSGL ACCOUNT	PRIOR YEAR	TAG 0747110		
74	on Expired TAS	expired TAS is limited to specific TAS.	Fail	NUMBER =439100	ADJUSTMENT CODE	TAS STATUS		
	Limited Use of USSGL 439100 with PYA "X"	The use of USSGL 439100 with PYA "X" on an		CONCATENATED	=X	=E		
7/E	on Expired TAS	expired TAS is limited to specific TAS.		TAS				
746	on Expired 1A3	expired 1A0 is illilited to specific 1A0.		07520162016				
			Pass	0344000				
				07520172017				
			Pass	0344000				
				07520172017				
			Pass	1545000				
				07520182018				
			Pass	0344000				
				07520182018				
		The General Fund of the U.S. Government	Pass	1545000				
		does not engage in exchange activity		FEDERAL	EXCHANGE OR			
	Prohibited Use of Exchange Activity with the	therefore the Fed/NonFed of "G" can not be		NONFEDERAL	NONEXCHANGE			
75	General Fund of the U.S. Government	used with Exch/Nonexch of "E" or "X"	Fail	INDICATOR	INDICATOR			
			- 4	=G	=E			
				-G =G	=X			
I		I	I	. ~	. ^			

No	Name	Description	Rule		Attribute	Combination		
75E		The General Fund of the U.S. Government does not engage in exchange activity therefore the Fed/NonFed of "G" can not be used with Exch/Nonexch of "E" or "X"		USSGL ACCOUNT NUMBER	FEDERAL NONFEDERAL INDICATOR	EXCHANGE OR NONEXCHANGE INDICATOR	CONCATENATED TAS	
			Pass	599000	G	E	014 1060000	
			Pass	599000	G	E	014 1099000	
			Pass	599000	G	E	014 1435000	
			Pass	599000	G	E	014 1493000	
			Pass	599000	G	E	014 1811000	
			Pass	599000	G	E	014 1820000	
			Pass	599000	G	E	014 2020000	
			Pass	599000	G	E	014 2039000	
			Pass	599000	G	E	014 2419001	
			Pass	599000	G	E	014 F3885011	
			Pass	599000	G	E	014 F3875017	
			Pass	599000	G	E	014 2025000	
			Pass	599100	G	E	014 1060000	
			Pass	599100	G	E	014 1099000	
			Pass	599100	G	E	014 1435000	
			Pass	599100	G	E	014 1493000	
			Pass	599100	G	E	014 1811000	
			Pass	599100	G	E	014 1820000	
			Pass	599100	G	E	014 2020000	
			Pass	599100	G	E	014 2039000	
			Pass	599100	G	E	014 2419001	
			Pass	599100	G	E	014 F3885011	
			Pass	599100	G	E	014 F3875017	
			Pass	599100	G	E	014 2025000	

No	Name	Description	Rule		Attribute	Combination		
		Some USSGL accounts are restricted to IMF		USSGL ACCOUNT				
76	USSGLs Limited to IMF	TAS only.	Fail	NUMBER				
				=119090				
				=119305				
				=119306				
				=119307				
				=119309				
				=119333				
				=135090				
				=135990				
				=411990				
				=411991				
				=411992				
				=411993				
				=411994				
				=417590				
				=417690				
				=420190				
				=429590				
				=435190				
				=462090				
				=462091				
				=729090				
		Some USSGL accounts are restricted to IMF		CONCATENATED				
76E	USSGLs Limited to IMF	TAS only.		TAS				
			Pass	011 X0003000				
			Pass	011 X0004000				
			Pass	011 X0074000				
			D	020011 X0003000				
			Pass	020011				
			Pass	X0074000				l
			1 433	7,007 4000				
		The USSGL account must be valid for the		USSGL ACCOUNT	CONCATENATED			
77E	Financing Account Code	Financing Account Code assigned to the TAS.		NUMBER	TAS			
			Pass	417000	091 X4300000			
				417000	072 X4266000			
			Pass	417000	077 X4485000			
		Specific combinations of USSGL, Federal Non-			FEDERAL	EXCHANGE OR		
	TFM 2-4700 Appendix 3 Fed-NonFed and	Federal Code, and Exchange Nonexchange		USSGL ACCOUNT	NONFEDERAL	NONEXCHANGE		
78	Exchange-NonExchange Limitations	Code are not valid.	Fail	NUMBER	INDICATOR	INDICATOR		
				=590000	=F	=T		
				=590000	=Z	=X		
				=590900	=F	=T		
				=590900	=Z	=X		
				=719000	=F	=T		
				=729000	=F	=T		
		Specific combinations of USSGL, Federal Non-			FEDERAL	EXCHANGE OR		
	TFM 2-4700 Appendix 3 Fed-NonFed and	Federal Code, and Exchange Nonexchange		USSGL ACCOUNT	NONFEDERAL	NONEXCHANGE		
78E	Exchange-NonExchange Limitations	Code are not valid.		NUMBER	INDICATOR	INDICATOR	Fund Family	
I	I	I	Pass	719000	F	Т	0184020	ı I

No	Name	Description	Rule		Attribute	Combination			
			Pass	719000	F	Т	0209501		
			Pass	729000	F	T	0184020		
			Pass	729000	F	T	0209501		
79	Prohibited Use of USSGL 240000 and Fed- NonFed of "Z" for Deposit Funds	Deposit Funds are not permitted to use the Federal Nonfederal Code of "Z" with USSGL account 240000.	Fail	USSGL ACCOUNT NUMBER	FEDERAL NONFEDERAL INDICATOR	FUND TYPE			
				=240000	=Z	=DF			
80	Limited Use of USSGL 579001	The use of USSGL 579001 is limited to specific Treasury TAS.	Fail	USSGL ACCOUNT NUMBER =579001					
		The use of USSGL 579001 is limited to		-579001					
80E	Limited Use of USSGL 579001	specific Treasury TAS.	Pass	Fund Family 0200550					
			Pass	0201875				_	
81	Limited Use of 415900 and 415901	The use of USSGLs 415900 and 415901 is limited to specific TAS.	Fail	USSGL ACCOUNT NUMBER					
				=415900					
				=415901					$\overline{}$
81E	Limited Use of 415900 and 415901	The use of USSGLs 415900 and 415901 is limited to specific TAS.		CONCATENATED TAS					
			Pass	012 X5531000					
			Pass	016 X8042000					
		TI (11000) 400T04 11 1/4 1/4	Pass	075 X8004000					
82	Limited Use of USSGL 439701	The use of USSGL 439701 is limited to specific TAS.	Fail	USSGL ACCOUNT NUMBER					
		The use of USSGL 439701 is limited to		=439701 CONCATENATED					
82E	Limited Use of USSGL 439701	specific TAS.	Descri	TAS					
			Pass Pass	011 X5512000 011 X8242000				igwdown	
			Pass	01320122022 8233000					
			Pass	075 X5551000					
			Pass	075 X8175000					
83	Limited Use of 439700 with Authority Type "B" and/or Fund Type "EP"	The use of USSGL 439700 with Authority Type Code "B" and/or Fund Type "EP" is restricted to specific TAS.	Fail	USSGL ACCOUNT NUMBER	AUTHORITY TYPE	FUND TYPE			
				=439700	=B	=EP			
				=439700	=B	<>EP			
				=439700	<>B	=EP			
83E	Limited Use of 439700 with Authority Type "B" and/or Fund Type "EP"	The use of USSGL 439700 with Authority Type Code "B" and/or Fund Type "EP" is restricted to specific TAS.		AUTHORITY TYPE	BEA CATEGORY INDICATOR	CONCATENATED TAS			_
			Pass	В	M	012 X4336000			
84	Limited Use of USSGL 419000 with Financing Account Code "G"	The use of USSGL account 419000 with Financing Account Code "G" is limited to specific TAS.	Fail	USSGL ACCOUNT NUMBER	FINANCING ACCOUNT CODE				
		The use of HSSCI account 440000!!!		=419000	=G				
84E	Limited Use of USSGL 419000 with Financing Account Code "G"	The use of USSGL account 419000 with Financing Account Code "G" is limited to specific TAS.		CONCATENATED TAS					
			Pass	072 X4266000					

No	Name	Description	Rule		Attribute	Combination			
			Pass	077 X4485000					
			Pass	086 X4240000					
		The use of USSGL account 292000 on a C-TAS		USSGL ACCOUNT					
85	Limited Use of USSGL 292000 on a C-TAS	is restricted to the Department of Defense.	Fail	NUMBER	TAS STATUS				
				=292000	=C				
		The use of USSGL account 292000 on a C-TAS		AGENCY					
85E	Limited Use of USSGL 292000 on a C-TAS	is restricted to the Department of Defense.		IDENTIFIER					
			Pass	017					
			Pass	021					
			Pass	057					
			Pass	096					
			Pass	097					
		The use USSGL account 151600 is restricted		USSGL ACCOUNT					
88	Limited Use of USSGL 151600	to DoD TAS.	Fail	NUMBER					
				=151600					
		The use USSGL account 151600 is restricted		AGENCY					
88E	Limited Use of USSGL 151600	to DoD TAS.		IDENTIFIER					
				017					
			Pass	021					
			Pass	057					
			Pass	096					
			Pass	097					
		The use of USSGL account 153200 is limited		USSGL ACCOUNT					
89	Limited Use of USSGL 153200	to specific TAS.	Fail	NUMBER					
				=153200					
		The use of USSGL account 153200 is limited		CONCATENATED					
89E	Limited Use of USSGL 153200	to specific TAS.		TAS					
			Pass	015 X6874000					
			Pass Pass	020 X6511006 070 X6511004					
			Pass	070 80511004					
		TAS with Main Account 3601 are only		MAIN ACCOUNT	USSGL ACCOUNT				
91	Main Account 3601 USSGL Restrictions		Pass	MAIN ACCOUNT CODE	NUMBER				
91	Main Account 300 i 033GL Restrictions	permitted to report specific 0330L accounts.	F 455						
				<>3601	=111000 <>111000		<u> </u>		
				<>3601 <>3601	=132500		 		
					=132500 <>132500		<u> </u>		
				<>3601			 		
				<>3601	=132900				
				<>3601	<>132900				
				<>3601	=298000		╀		
			<u> </u>	<>3601	<>298000				
				<>3601	=582000		╀		
				<>3601	<>582000		├		
			<u> </u>	<>3601	=583000				
				<>3601	<>583000		├		
				<>3601	=590000		├		
				<>3601	<>590000		├		
				<>3601	=599000				
			I	<>3601	<>599000		1	I	I

No	Name	Description	Rule		Attribute	Combination		
				<>3601	=599100			
				<>3601	<>599100			
				<>3601	=599800			
				<>3601	<>599800			
				=3601	=111000			
				=3601	=132500			
				=3601	=132900			
				=3601	=298000			
				=3601	=582000			
				=3601	=583000			
				=3601	=590000			
				=3601	=599000			
				=3601	=599100			
				=3601	=599800			
		TAS with Main Account 3601 are only		USSGL ACCOUNT				
91E	Main Account 3601 USSGL Restrictions	permitted to report specific USSGL accounts.		NUMBER	DOLLAR AMOUNT			
			Pass	101000	0			
		The use of USSGL account 411601 is limited		USSGL ACCOUNT				
92	Limited Use of USSGL 411601	to specific TAS.	Fail	NUMBER				
				=411601				
92E	Limited Use of USSGL 411601	The use of USSGL account 411601 is limited to specific TAS.		CONCATENATED TAS				
			Pass	070 X4236000				
			. 455	71120000				
		TAS with Main Account 3603 are only		MAIN ACCOUNT	USSGL ACCOUNT			
93	Main Account 3603 USSGL Restrictions	permitted to report specific USSGL accounts.	Pass	CODE	NUMBER			
				<>3603	=131000			
				<>3603	<>131000			
				<>3603	=131900			
				<>3603	<>131900			
				<>3603	=298000			
				<>3603	<>298000			
				<>3603	=590000			
				<>3603	<>590000			
				<>3603	=590900			
				<>3603	<>590900			
				<>3603	=599100			
				<>3603	<>599100			
				<>3603	=599800			
				<>3603	<>599800			
				=3603	=131000			
				=3603	=131900			
				=3603	=298000			
				=3603	=590000			
				=3603	=590900			
				=3603	=599100			
				=3603	=599800			
		The use of USSGL accounts 415730 and		USSGL ACCOUNT				
94	Limited Use of USSGLs 415730 and 439730	439730 is limited to specific TAS.	Fail	NUMBER				
			I	=415730				1 1

No	Name	Description	Rule		Attribute	Combination		
				=439730				
		The use of USSGL accounts 415730 and		CONCATENATED				
94E	Limited Use of USSGLs 415730 and 439730	439730 is limited to specific TAS.		TAS				
			Pass	012 X5205000				
				01420172021				
			Pass	5639000				
				01420172023				
			Pass	5637000				
				01420172023				i I
			Pass	5638000				——
			Pass	01420172028 5639000				i
			Pass	01420172030			1	\vdash
			Pass	5637000				i I
			1 400	01420172030			1	
			Pass	5638000				i I
			Pass	075 X5551000				
		TAS with Main Account 3605 are only		MAIN ACCOUNT	USSGL ACCOUNT			
95	Main Account 3605 USSGL Restrictions	permitted to report specific USSGL accounts.	Pass	CODE	NUMBER			
				<>3605	=131000			
				<>3605	<>131000			
				<>3605	=131900			
				<>3605	<>131900			
				<>3605	=298000			
				<>3605	<>298000			
				<>3605	=590000			
				<>3605	<>590000			
				<>3605	=590900			
				<>3605	<>590900			
				<>3605	=599100			
				<>3605	<>599100			
				<>3605	=599800			——
				<>3605	<>599800			
				=3605	=131000			——
				=3605	=131900		1	
				=3605 =3605	=298000 =590000		1	
								——
				=3605 =3605	=590900 =599100		1	\vdash
				=3605	=599800			
				-0000	-333000			
		TAS with Main Account 3602 are only		MAIN ACCOUNT	USSGL ACCOUNT			
96	Main Account 3602 USSGL Restrictions	permitted to report specific USSGL accounts.	Pass	CODE	NUMBER			
		, , , , , , , , , , , , , , , , , , , ,		<>3602	=111000			
				<>3602	<>111000			
				<>3602	=132500			
				<>3602	<>132500			
				<>3602	=132900			
				<>3602	<>132900			
				<>3602	=240000			
-	•	•	•		• '	•		

No	Name	Description	Rule		Attribute	Combination		
				<>3602	<>240000		1	
				<>3602	=298000			
				<>3602	<>298000			
				<>3602	=582000			
				<>3602	<>582000			
				<>3602	=583000			
				<>3602	<>583000			
				<>3602	=590000			
				<>3602	<>590000			
				<>3602	=599000			
				<>3602	<>599000			
				<>3602	=599100			
				<>3602	<>599100			
				<>3602	=599800			
				<>3602	<>599800			
				=3602	=111000			
				=3602	=132500			
				=3602	=132900			
				=3602	=240000			
				=3602	=298000			
				=3602	=582000			
				=3602	=583000			
				=3602	=590000			
				=3602	=599000			
				=3602	=599100			
				=3602	=599800			
		TAS with Main Account 3606 are only		MAIN ACCOUNT	USSGL ACCOUNT			
97	Main Account 3606 USSGL Restrictions	permitted to report specific USSGL accounts.	Pass	CODE	NUMBER			
				<>3606	=111000			
				<>3606	<>111000			
				<>3606	=136000			
				<>3606	<>136000			
				<>3606	=136700			
				<>3606	<>136700			
				<>3606	=240000			
				<>3606	<>240000			
				<>3606	=298000			
				<>3606	<>298000			
				<>3606	=532000			
				<>3606	<>532000			
				<>3606	=532400			
				<>3606	<>532400			
				<>3606	=599000			
				<>3606	<>599000			
				<>3606	=599100			
				<>3606	<>599100			
				<>3606	=599800			
				<>3606	<>599800			
				=3606	=111000			

No	Name	Description	Rule		Attribute	Combination			
				=3606	=136000				
				=3606	=136700				
				=3606	=240000				
				=3606	=298000				
				=3606	=532000				
				=3606	=532400				
				=3606	=599000		 		
				=3606	=599100		 		
				=3606	=599800		 		
					000000				
		TAS with Main Account 3604 are only		MAIN ACCOUNT	USSGL ACCOUNT				
98	Main Account 3604 USSGL Restrictions	permitted to report specific USSGL accounts.	Pass	CODE	NUMBER				
				<>3604	=132500		1		
				<>3604	<>132500				
				<>3604	=132900				
				<>3604	<>132900	_			
				<>3604	=134300				
				<>3604	<>134300				i
				<>3604	=134800				i
				<>3604	<>134800				i
				<>3604	=136300				
				<>3604	<>136300				
				<>3604	=136800		1		
				<>3604	<>136800		1		
				<>3604	=211000		1		
				<>3604	<>211000		1		
				<>3604	=298000		1		
				<>3604	<>298000		1		
				<>3604	=580400				
				<>3604	<>580400		1		
				<>3604	=531000		1		
				<>3604	<>531000		1		
				<>3604	=531900		1		
				<>3604	<>531900				
				<>3604	=532000				
				<>3604	<>532000		1		
				<>3604	=532400				
				<>3604	<>532400				
				<>3604	=582400				
				<>3604	<>582400				
				<>3604	=583400				
				<>3604	<>583400				
				<>3604	=589400				
				<>3604	<>589400				
				<>3604	=599100				
				<>3604	<>599100		 	\vdash	
				<>3604	=599800		 		
				<>3604	<>599800		 	\vdash	
				<>3604	=633000		 	\vdash	
				<>3604	<>633000		 	\vdash	
		I	I	0004	~>033000		1	1 1	, I

No	Name	Description	Rule		Attribute	Combination			
		,		=3604	=132500				
				=3604	=132900				\vdash
				=3604	=134300				
				=3604	=134800				\vdash
				=3604	=136300				
				=3604	=136800				
				=3604	=211000			\vdash	\vdash
				=3604	=298000				
				=3604	=580400			\vdash	\vdash
				=3604	=531000				
				=3604	=531900				
				=3604	=532000			\vdash	\vdash
				=3604	=532400			\vdash	\vdash
				=3604	=582400			\vdash	
				=3604	=583400			\vdash	\vdash
				=3604	=589400				
			-					igwdot	\vdash
				=3604 =3604	=599100			\vdash	
					=599800				
		The use of some USSGL accounts with		=3604	=633000			\blacksquare	
		Reimbursable Flag "R" is limited to specific		USSGL ACCOUNT	REIMBURSABLE				
99	USSGL Reimbursable Flag "R" Restriction	TAS.	Fail	NUMBER	FLAG INDICATOR				
33	OCCE Remindration Flag R Restriction	IAO.	ı un	=418000	=R				
				=419000	=R				-
				=419100	=R				-
				=426100	=R				-
				=426200	=R				-
				=426300	=R				-
				=426500	=R				\vdash
				=438400	=R				-
				=439300	=R				\vdash
			-	=439800	=R			\vdash	
		The use of some USSGL accounts with		100000	11				
		Reimbursable Flag "R" is limited to specific		USSGL ACCOUNT	CONCATENATED				
99E	USSGL Reimbursable Flag "R" Restriction	TAS.		NUMBER	TAS				
			Pass	418000	086 X4240000				
			Pass	419000	013 X1006000				
			Pass	419000	013 X1008000				
			Pass	419000	016 X0179000				
			Pass	419000	019 X0113000				
			Pass	419000	019 X0535000				
			Pass	419000	019 X5713000				
			Pass	419000	024 X4571024				
			Pass	419000	070 X0702000				
			Pass	419000	075 X0350000				
			Pass	419000	075 X0353000		1	\vdash	
			Pass	419000	077 X4483000				
			Pass	419000	086 X4240000				
			Pass	419000	097 X4932000				-
			. 250		01120152016				
			Pass	419100	1032000	-			

Pass	No	Description Description		Rule		Attribute	Combination			
Pass 419100 01320000 0 1130180271						01120152020				
Pass 419100 10320000 Pass 419100 11320162021 Pass 419100 11320000 Pass 419100 11302000 Pass 419100 11302000 Pass 419100 1032000 Pass 428100 086 24240000 Pass 428100 086 24240000 Pass 428100 086 24240000 Pass 428100 086 24240000 Pass 428200 086 24240000 Pass 428200 086 24240000 Pass 428200 086 24240000 Pass 438400 098 2424000 Pass 438400 098 2424000 Pass 438400 098 2424000 Pass 438400 099 24240000 Pass 438400 099 242400000 Pass 438400 099 242400000 Pass 438400 099 242400000 Pass 438400 099 242400000 Pass 4384				Pass	419100					
Pass 419100										
Pass 419100 1032000 1032000 Pass 419100 1032000 Pass 429100 0080000 Pass 439100 0080000 Pass 439100 0090 000000 Pass 439100 0000 Pass 439100 00000 Pass 439100 00000				Pass	419100					
Pass 419100 113200000 1032000										1
Pass 419100 1032000 1090112016021 Pass 419100 1032000 Pass 419100 1032000 Pass 419100 1032000 Pass 419100 1032000 Pass 429100 1032000 Pass 429100 1032000 Pass 429100 1032000 Pass 429100 088 24240000 Pass 429000 098 24240000 Pass 429000 098 24240000 Pass 429000 098 24240000 Pass 429000 012 24370000 Pass 429000 012 24370000 Pass 429000 012 24370000 Pass 429000 012 24370000 Pass 429000 013 2102027 Pass 42900 014 240000 Pass 43900 014 2407000 Pass 43900 014 2407000 Pass 43900 014 240700 Pass 43900 014 2407000 Pass 43900 014 2407000 Pass 43900 016 2707000 Pass 43900 0170 2707000 Pass 43900 018 2707000 Pass 43900 019 270700 Pass 43900 019 270700 Pass 43900 019 270700 Pass 43900 019 270700 Pass 43900 009 2810000 Pass 43900 009 2810000 Pass 43900 075 270700 Pass 43900 075 27				Pass	419100				igsquare	igwdown
Pass 419100 01901120162021 Pass 419100 01901120192020 Pass 419100 01901120192020 Pass 419100 01901120192020 Pass 419100 01901120192024 Pass 426100 066 X4240000 Pass 426100 0150000 Pass 426200 066 X4240000 Pass 426200 076 X4240000 Pass 42620 0776 X4240000 Pass 426400 0777 X4240000 Pass 426400 0777 X4240000 Pass 426400 0778 X4240000 Pass 426400 0778 X4240000 Pass 426400 0778 X42400000 Pass 426400 0778 X424000000 Pass 426400 0778 X424000000000 Pass 426400 0778 X42400000000000000000000000000000000000				Dani	440400					
Pass 419100 1032000 Pass 419100 1032000 Pass 419100 1032000 Pass 419100 1032000 Pass 429100 068 X2400000 Pass 422000 068 X2420000 Pass 43200 068 X2420000 Pass 43200 068 X2420000 Pass 43200 078 X270000 Pass 43200 079 X70000 Pass 43200 079 X700000 Pass 43200 079 X70000 Pass 43200 079 X700000 Pass 43200 079				rass	419100				$igwdate{}$	\vdash
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Pass 438400 0511000 07520172017 Pass 438400 0511000 0511000				Page	439400					
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07520172017 Pass 438400 0511000				Page	438400					
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				Pass	438400					
				. 430				 		-
Pass 438400 0511000				Pass	438400					

No	Name	Description	Rule		Attribute	Combination			
					07520182018				
			Pass	438400	0511000				
					07520182019				
			Pass	438400	0350000				
			_	400400	07520182022				i l
			Pass	438400	0511000 07520192020			igwdapprox	\vdash
			Pass	438400	07520192020				1
			rass	430400	07520202021		 	$\vdash \vdash$	
			Pass	438400	0350000				i
			Pass	438400	088 X8436000			$\overline{}$	
			Pass	438400	352 X4136000				
				439300	014 X0102000			\vdash	
			Pass	439800	013 X1006000				
				439800	075 X0600000			$\overline{}$	
		Reporting USSGL accounts 415100 and	. 230		2.0 7.000000				
		415700 on expired TAS is restricted to specific		USSGL ACCOUNT					
100		TAS.	Fail	NUMBER	TAS STATUS				
	·			=415100	=E				
				=415700	=E				
		TAS with Main Account 3608 are only		MAIN ACCOUNT	USSGL ACCOUNT				
101	Main Account 3608 USSGL Restrictions	permitted to report specific USSGL accounts.	Pass	CODE	NUMBER				
				<>3608	=111000				
				<>3608	<>111000				
				<>3608	=132500				
				<>3608	<>132500				
				<>3608	=132900				
				<>3608	<>132900				
				<>3608	=240000				
				<>3608	<>240000				
				<>3608	=298000				
				<>3608	<>298000				
				<>3608	=580600				
				<>3608	<>580600				
				<>3608	=582600				
				<>3608	<>582600				
				<>3608	=583600				
				<>3608	<>583600			igsquare	
				<>3608	=599000				
				<>3608	<>599000			igsquare	
				<>3608	=599100			igwdapprox	
				<>3608	<>599100			igwdown	
				<>3608	=599800			igwdown	
				<>3608	<>599800				
				=3608	=111000		ļ		
				=3608	=132500				
				=3608	=132900				
			-	=3608	=240000			igwdapsilon	
			<u> </u>	=3608	=298000			igwdapprox	
	1		I	=3608	=580600		1	1	ı I

No	Name	Description	Rule		Attribute	Combination		
				=3608	=582600			
				=3608	=583600			
				=3608	=599000			
				=3608	=599100			
				=3608	=599800			
102	Main Account 3609 USSGL Restrictions	TAS with Main Account 3609 are only permitted to report specific USSGL accounts.	Pass	MAIN ACCOUNT CODE	USSGL ACCOUNT NUMBER			
				<>3609	=136000			
				<>3609	<>136000			
				<>3609	=136700			
				<>3609	<>136700			
				<>3609	=298000			
				<>3609	<>298000			
				<>3609	=532000			
				<>3609	<>532000		 	-
				<>3609	=532400		 	-
				<>3609	<>532400			
				<>3609	=599100			
				<>3609	<>599100			
				<>3609	=599800			
				<>3609	<>599800			
				=3609	=136000			\vdash
				=3609	=136700			
				=3609	=298000			
				=3609	=532000			
				=3609	=532400			
				=3609	=599100		1	
				=3609	=599800			
103	Main Account 3610 USSGL Restrictions	TAS with Main Account 3610 are only permitted to report specific USSGL accounts.	Pass	MAIN ACCOUNT	USSGL ACCOUNT NUMBER			
				<>3610	=136000			
				<>3610	<>136000			
				<>3610	=136700			
				<>3610	<>136700			
				<>3610	=298000			
				<>3610	<>298000			
				<>3610	=532000			
				<>3610	<>532000			
				<>3610	=532400			
				<>3610	<>532400			$\overline{}$
				<>3610	=599100			-
				<>3610	<>599100		 	-
				<>3610	=599800			-
				<>3610	<>599800		 	-
				=3610	=136000		 	
				=3610	=136700		 	-
				=3610	=298000			-
				=3610	=532000		 	
	ı	I	ı	-3010	-332000		ı	i

Restricted Use of specific USSGL accounts with Reimbursable Flag "R" and Financing Reimbursable Flag "R" and Financi	No	Name	Description	Rule		Attribute	Combination			
Restricted Use of specific USSGL accounts with Reimbursable Flag "R" and Financing Account Indicator "G" is restricted to specific USSGL accounts with Reimbursable Flag "R" and Financing Account Indicator "G" is restricted to specific TAS USSGL ACCOUNT REIMBURSABLE FINANCING MININGER					=3610					-
Reporting some USSGL accounts with Reimbursable Flag PR* and Financing with Reimbursable Flag PR* and Financing Account Indicator To* is settledted to specific USSGL account with Reimbursable Flag PR* and Financing Account Indicator To* is settledted to specific USSGL account with Reimbursable Flag PR* and Financing Account Indicator To* is settledted to specific USSGL account Microbial Plag PR* and Financing Account Indicator To* is settledted to specific USSGL Account Microbial Plag PR* and Financing Account Indicator To* is settledted to specific USSGL Account Microbial Plag PS* and Flag PS*										
Restricted Use of specific USSGL accounts with Reimburashie Flag "R" and Financing Account Indicator "O" is restricted to specific TAS. Restricted Use of specific USSGL accounts with Reimburashie Flag "R" and Financing Account Indicator "O" is restricted to specific TAS. Restricted Use of specific USSGL accounts with Reimburashie Flag "R" and Financing Account Indicator "O" is restricted to specific TAS. Reporting some USSGL accounts with Reimburashie Flag "R" and Financing Account Indicator "O" is restricted to specific TAS. Reporting some USSGL accounts With Reimburashie Flag "R" and Financing Account Indicator "O" is restricted to specific TAS. Reporting some USSGL accounts With Reimburashie Flag "R" and Financing Account Indicator "O" is restricted to specific TAS. Reporting some USSGL accounts With Reimburashie Flag "R" and Financing Account Indicator "O" PATA" X", Fund Type "EG", and DEFC "E" Indicator "O", PATA X", Fund Type "EG", and DEFC "E" Indicator "O",									\vdash	
Restricted Use of specific USSQL accounts with minutes able Figs "R" and Financing Account Indicator "C" Fall SSGL 41900 with Debit/Credit Indicator "C" Fall USSGL 41900 with Debit/Credit Indicator "C" PA's", Fund Type "EG", and DEFC "E" Indicator "C" PYA" "X", Fund Type "EG", and DEFC "E" USSGL 41900 with Debit/Credit Indicator "C" PYA" "X", Fund Type "EG", and DEFC "E" USSGL 41900 with Debit/Credit Indicator "C" PYA" "X", Fund Type "EG", and DEFC "E" Indicator "C" PYA" "X", Fund Type "EG", and DEFC "E" Indicator "C" PYA" "X", Fund Type "EG", and DEFC "E" Indicator "C" PYA" "X", Fund Type "EG", and DEFC "E" Indicator "C" PYA" "X", Fund Type "EG", and DEFC "E" Indicator "C" PYA" "X", Fund Type "EG", and DEFC "E" Indicator "C" PYA" "X", Fund Type "EG", and DEFC "E" Indicator "C" PYA" "X", Fund Type "EG", and DEFC "E" Indicator "C" PYA" "X", Fund Type "EG", and DEFC "E" Indicator "C" PYA" "X", Fund Type "EG", and DEFC "E" Indicator "C" PYA" "X", Fund Type "EG", and DEFC "E" Indicator "C", PYA" "X", Fund Type "EG", and DEFC "E" Indicator "C", PYA" "X", Fund Type "EG", and DEFC "E" Indicator "C", PYA" "X", Fund Type "EG", and DEFC "E" Indicator "C", PYA" "X", Fund Type "EG", and DEFC "E" Indicator "C", PYA" "X", Fund Type "EG", and DEFC "E" Indicator "C", PYA" "X", Fund Type "EG", and DEFC "E" Indicator "C", PYA" "X", Fund Type "EG", and DEFC "E" Indicator "C", PYA" "X", Fund Type "EG", and DEFC "E" Indicator "C", PYA" "X", Fund Type "EG", and DEFC "E" Indicator "C", PYA" "X", Fund Type "EG", and DEFC "E" Indicator "C", PYA" "X", Fund Type "EG", and DEFC "E" Indicator "C", PYA" "X", Fund Type "EG", and DEFC "E" Indicator "C", PYA" "X", Fund Type "EG", and DEFC "E" Indicator "C", PYA" "X", Fund Type "EG", and DEFC "E" Indicator "C", PYA" "X", Fund Type "EG", and DEFC "E" Indicator "C", PYA" "X", Fund Type "EG", and DEFC "E" Indicator "C", PYA" "X", Fund Type "EG", and DEFC "E" Indicator "C", PYA" "X", Fund Type "EG",		with Reimbursable Flag "R" and Financing	Reimbursable Flag "R" and Financing Account Indicator "G" is restricted to specific	Fail	USSGL ACCOUNT NUMBER	REIMBURSABLE FLAG INDICATOR	ACCOUNT CODE			
USSGL 411990 with Debil/Credit Indicator "C", part "F, part F, part "F, part F, par		with Reimbursable Flag "R" and Financing	Reimbursable Flag "R" and Financing Account Indicator "G" is restricted to specific	Dace	TAS					
PA **X**, Fund Type "EG", and DEFC "E" Imited to certain TAS DEFC "E" Imited t		USSGL 411900 with Debit/Credit Indicator "C"	Use of USSGL 411900 with Debit/Credit	Pass	000 A4240000			DISASTER		
USSGL 411900 with Debit/Credit Indicator "C", PATA", Fund Type "EG", and DEFC "E" imited to certain TAS. Pass A3123000 DISATER		PYA "X", Fund Type "EG", and DEFC "E"	Indicator "C", PYA "X", Fund Type "EG", and	Fail	NUMBER	INDICATOR	ADJUSTMENT CODE	EMERGENCY FUND CODE	TYPE	
Main Micator Content TAS		USSGL 411900 with Debit/Credit Indicator "C"	Use of USSGL 411900 with Debit/Credit		-411900	-0	-^	-c	-EG	
Reimbursable Flag Restriction for DEFC Values Reimbursable Flag must be "D" (Direct) for any DEFC values other than "Q". FBWT restriction on specific suspense accounts FBWT restriction on specific suspense FBWT accounts (Availability Type F) (Main Account solo and 3502) must have \$0 FBWT each reporting period FBWT accounts with Reinbursable period F		PYA "X", Fund Type "EG", and DEFC "E"	Indicator "C", PYA "X", Fund Type "EG", and		TAS					
Reimbursable Flag Restriction for DEFC Values of the rhan "Q". Reimbursable Flag Restriction for DEFC Values other than "Q". Reimbursable Flag Restriction on specific suspense accounts SAM Default Accounts (Availability Type F)				Pass	096 X3123000					
FBWT restriction on specific suspense accounts SAM Default Accounts (Availability Type F) (Main Accounts With Reimbursable Flag "D" and Fund Type "ES" or "ET" is restricted to specific Fund Families.	108			Fail	FLAG INDICATOR	EMERGENCY FUND CODE				
The properties are counts FBWT restriction on specific suspense accounts FBWT each reporting period FBWT restriction on specific suspense accounts FBWT restriction on specific suspense FBWT re			SAM Default Accounts (Availability Type F)		-r\	√.Q				
SAM Default Accounts (Availability Type F) (Main Account 3500 and 3502) must have \$0 FBWT each reporting period Pass Begin End Indicator	110	·	(Main Account 3500 and 3502) must have \$0	Fail	CODE	CODE	NUMBER	AMOUNT		
Second										
## Company of the com					=F	=3502	=101000	<>0		
Special and Trust Fund Restriction for Specific USSGL Accounts with Reimbursable Reimbursable Flag "D" and Fund Type "ES" or "ET" is restricted to specific Fund Families.	110E	·	(Main Account 3500 and 3502) must have \$0							
Specific USSGL Accounts with Reimbursable Flag "D" and Fund Type "ES" or "ET" is restricted to specific Fund Families. Fail USSGL ACCOUNT NUMBER FLAG INDICATOR FUND TYPE				Pass	В					
=421200 =D =ET		Specific USSGL Accounts with Reimbursable	Reimbursable Flag "D" and Fund Type "ES" or		NUMBER					
=422500 =D =ES										
=422500 =D =ET										
=425500										
=425500 =D =ET										
=426000 =D =ES									igsquare	
=426000 =D =ET									 	
=426100 =D =ES						_			₩	
=426100 =D =ET				<u> </u>		_			┼	
=426200 =D =ES = =426200 =D =ET =426300 =D =ES				-					₩	
=426200 =D =ET =426300 =D =ES				-					\vdash	
=426300 =D =ES									+	
									\vdash	
					=426300	=D	=ET			

No	Name	Description	Rule		Attribute	Combination		
				=426400	=D	=ES		
				=426400	=D	=ET		
				=426500	=D	=ES	\vdash	
				=426500	=D	=ET		
				=426600	=D	=ES		
				=426600	=D	=ET		
				=426700	=D	=ES		
				=426700	=D	=ET		
				=427100	=D	=ES		
				=427100	=D	=ET		
				=427500	=D	=ES		i i
				=427500	=D	=ET		
				=427600	=D	=ES		i i
				=427600	=D	=ET		i i
				=427700	=D	=ES		
				=427700	=D	=ET		
				=428300	=D	=ES		
				=428300	=D	=ET		
				=428500	=D	=ES		
				=428500	=D	=ET		
				=428600	=D	=ES		i
				=428600	=D	=ET		l
				=428700	=D	=ES		ı
				=428700	=D	=ET		
				=429000	=D	=ES		
				=429000	=D	=ET	igwdown	
	Special and Trust Fund Restriction for	Reporting some USSGL accounts with						i
		Reimbursable Flag "D" and Fund Type "ES" or		USSGL ACCOUNT				
111F	Flag "D"	"ET" is restricted to specific Fund Families.		NUMBER	Fund Family			i
	ing 5		Pass	422500	0288704		$\overline{}$	
			Pass	422500	0608018		\vdash	
			Pass	422500	0608237		\vdash	
			Pass	422500	0695172		\vdash	
			Pass	422500	0758308		\vdash	
			Pass	425500	0288704		\vdash	
			Pass	425500	0608018		\vdash	
			Pass	425500	0608051		\vdash	
			Pass	425500	0608237		\vdash	
			Pass	425500	0695172		\vdash	
			Pass	426000	0698159		\vdash	
			Pass	426100	0695172		\vdash	
			Pass	426100	0698083		\vdash	
			Pass	426100	0698634			
			Pass	426100	0705088			
			Pass	426100	0978164			
			Pass	426600	0128015			
			Pass	426600	0148370			
			Pass	426600	0155131			
				426600	0338190			$\overline{}$
J							 	

No	Name	Description	Rule		Attribute	Combination		
			Pass	426600	0608237			
			Pass	426600	0698107			
			Pass	426600	0698159			
			Pass	426600	0705088			
			Pass	426600	0895068			
			Pass	426600	0895178			
			Pass	427700	0145240			
			Pass	427700	0148370			
			Pass	427700	0155131			
			Pass	427700	0165142			
			Pass	427700	0165393			
			Pass	427700	0288704			
			Pass	427700	0475250			
			Pass	427700	0608010			
			Pass	427700	0608011			
			Pass	427700	0608051			
				427700	0688145			
			Pass	427700	0698083			
			Pass	427700	0698107			
			Pass	427700	0698159			
			Pass	427700	0705088			
			Pass	427700	0848522			
			Pass	427700	5375564			
			Pass	428700	0035175			
			Pass	428700	0705088			
		TAS with Main Account 3611 are only		MAIN ACCOUNT	USSGL ACCOUNT			
112		permitted to report specific USSGL accounts.	Pass	CODE	NUMBER			
		,		<>3611	=131000			
				<>3611	<>131000			
				<>3611	=131900			
				<>3611	<>131900			
				<>3611	=298000			
				<>3611	<>298000			
				<>3611	=331000			
				<>3611	<>331000			
				<>3611	=590000			
				<>3611	<>590000			
				<>3611	=590900			
				<>3611	<>590900			
				<>3611	=599000			
				<>3611	<>599000			
				<>3611	=599100			
				<>3611	<>599100			
				<>3611	=599800			
				<>3611	<>599800			
				=3611	=131000			
				=3611	=131900			
				=3611	=298000			

No	Name	Description	Rule		Attribute	Combination		
				=3611	=590000			
				=3611	=590900			
				=3611	=599000			
				=3611	=599100			
				=3611	=599800			
		TAS with Main Account 3612 are only		MAIN ACCOUNT	USSGL ACCOUNT			
113	Main Account 3612 USSGL Restrictions	permitted to report specific USSGL accounts.	Pass	CODE	NUMBER			
				<>3612	=131000			
				<>3612	<>131000			
				<>3612	=131900			
				<>3612	<>131900			
				<>3612	=298000			
				<>3612	<>298000			
				<>3612	=331000			
				<>3612	<>331000			\vdash
				<>3612	=590000			-
				<>3612	<>590000			
				<>3612 <>3612	=590900			
				<>3612 <>3612	<>590900 <>590900			
				<>3612 <>3612	=599000			
				<>3612 <>3612	<>599000 <>599000			
					=599100			
				<>3612				
				<>3612	<>599100			
				<>3612	=599800			
				<>3612	<>599800			
				=3612	=131000			
				=3612	=131900			
				=3612	=298000			
				=3612	=331000			
				=3612	=590000			
				=3612	=590900			
				=3612	=599000			
				=3612	=599100			
				=3612	=599800			
	Prohibited Use of USSGL Account 411910 on	"No-Year" TAS (Authority Duration Code "X") are not permitted to report USSGL account		USSGL ACCOUNT	AUTHORITY			
114	No-Year TAS	411910.	Fail	NUMBER	DURATION CODE			
				=411910	=X			igwdow
445	USSGL Accounts Restricted to U.S. Army	Some USSGL accounts are restricted to specific TAS for the U.S. Army Corps of	Fail	USSGL ACCOUNT				
115	Corps of Engineers TAS	Engineers	Fail	NUMBER				
				=411912				igwdown
				=412050				igwdot
				=421512			ļ	igwdown
				=425512				igsquare
				=439412				igsquare
				=439432				
115E	USSGL Accounts Restricted to U.S. Army Corps of Engineers TAS	Some USSGL accounts are restricted to specific TAS for the U.S. Army Corps of Engineers		USSGL ACCOUNT NUMBER	CONCATENATED TAS			

No	Name	Description	Rule		A	ttribute	Combination			
			Pass	411912	096	X3112000				
			Pass	411912	096	X3122000				
				411912	096	X3123000				
				412050	096	X3112000				
			Pass	412050	096	X3122000				
			Pass	412050	096	X3123000				
			Pass	421512	096	X3112000				
				421512	096	X3122000				
				421512	096	X3123000				
			Pass	425512	096	X3112000				
			Pass	425512	096	X3122000				
			Pass	425512	096	X3123000				
			Pass	439412	096	X8861000				
				439412	096	X8863000				
			Pass	439432	096	X8861000				
			Pass	439432	096	X8863000				
116	USSGL accounts Restricted to Department of Transportation	Some USSGL accounts are for Department of Transportation use only.	Fail	USSGL ACCOUNT NUMBER						
110	Transportation	Transportation use only.	ган							
				=413415 =439504				1	\vdash	
	USSGL accounts Restricted to Department of	Some USSGL accounts are for Department of		AGENCY						
	Transportation	Transportation use only.		IDENTIFIER						
IIOL	mansportation	Transportation use only.	Pass	069						
		Some USSGL accounts are restricted to	1 033	009						
	USSGL accounts Restricted to U.S.	specific TAS for the U.S. Department of		USSGL ACCOUNT						
117	Department of Agriculture	Agriculture.	Fail	NUMBER						
				=417400					<u> </u>	
	USSGL accounts Restricted to U.S.	Some USSGL accounts are restricted to specific TAS for the U.S. Department of								
117E	Department of Agriculture	Agriculture.		Fund Family					·	
			Pass	0120115						
			Pass	0120123						
			Pass	0120215						
			Pass	0120403						
			Pass	0120502						
			Pass	0120600						
			Pass	0121000						
			Pass	0121003						
			Pass	0121004						
			Pass	0121072						
			Pass	0121400						
			Pass	0121500						
			Pass	0121502						
			Pass	0121600						
			Pass	0121701						
			Pass	0121801						
			Pass	0121900						
				0121908						
			Pass	0121955						
			Pass	0122073						

No	Name	Description	Rule		Attribute	Combination		
			Pass	0122501				
			Pass	0122707				
			Pass	0122900				
				0123106				
				0123304				
				0123507				
				0123508				
				0123674				
				0123700				
				0124085				
				0124336				
			Pass	0125635				
				0125636				
			1 433	0120000				
	Restricted Use of USSGL Accounts 113500,	The use of USSGL accounts 113500, 113510,		USSGL ACCOUNT				
118		and 123500 is restricted to specific TAS.	Fail	NUMBER				
.,,	,		<u> </u>	=113500				
				=113510				
				=123500				
				-120000				
	Restricted Use of USSGL Accounts 113500,	The use of USSGL accounts 113500, 113510,		CONCATENATED				
118E		and 123500 is restricted to specific TAS.		TAS				
	,		Pass	017 X6950000				
			Pass	021 X6951000				
			Pass	057 X6952000				
			Pass	086 X6501001				
			Pass	096 X6954000				
			Pass	097 X6953000				
		The use of USSGL accounts 416512, 416612,	rass	097 /0955000				
	Restricted Use of USSGL Accounts 416512,	416712, and 422512 is restricted to the U.S.		USSGL ACCOUNT				
119	•	Army Corps of Engineers	Fail	NUMBER				
110	410012, 410112, una 422012	Anny Corpe of Engineers	ı un	=416512				
				=416612				
				=416712				
				=422512				
		The use of USSGL accounts 416512, 416612,		-722J1Z				
	Restricted Use of USSGL Accounts 416512,	416712, and 422512 is restricted to the U.S.		AGENCY				
119F	•	Army Corps of Engineers		IDENTIFIER				
			Pass	096				
		Reporting USSGL account 422100 with a	. 400					
	Restricted Use of USSGL Account 422100 with			USSGL ACCOUNT	DEBIT CREDIT		FINANCING	
120		specific cases.	Fail	NUMBER	INDICATOR	Begin End Indicator		
				=422100	=C	=B	=D	
				=422100	=C	=B	=G	
		Reporting USSGL account 422100 with a			ŭ	5	-	
	Restricted Use of USSGL Account 422100 with			CREDIT COHORT	CONCATENATED			
120E		specific cases.		YEAR	TAS			
	<u> </u>	•	Pass	2005	073 X4150000			
			Pass	2005	083 X4162000			
			Pass	2006	073 X4150000			
				2007	073 X4149000			
•	!		. 400		J. J. 7.11.10000		ı	

No	Name	Description	Rule		Attribute	Combination		
			Pass	2008	069 X4123000			
			Pass	2008	073 X4150000			
			Pass	2009	069 X4123000			
			Pass	2010	069 X4123000			
			Pass	2010	073 X4150000			
			Pass	2011	071 X4074000			
			Pass	2011	073 X4149000			
			Pass	2012	069 X4123000			
			Pass	2012	073 X4149000			,
			Pass	2012	073 X4150000			
			Pass	2013	069 X4123000			
			Pass	2013	073 X4148000			
			Pass	2013	077 X4485000			
			Pass	2013	083 X4161000			
			Pass	2013	083 X4162000			
			Pass	2014	069 X4123000			
			Pass	2015	069 X4123000		i	
			Pass	2016	069 X4123000			
			Pass	2017	069 X4082000			
				2017	069 X4123000			
			Pass	2017	083 X4162000			
			Pass	2018	069 X4123000			
			Pass	2018	073 X4149000			
			Pass	2019	069 X4123000			
			Pass	2020	077 X4485000			
			Pass	2020	083 X4162000			
		Reporting abnormal balances for specific						
		USSGL accounts is restricted to TAS						
		approved by OMB. Footnote 7 (Deadline June						
		2022), Footnote 8 (Deadline Sept 2021),						
		Footnote 9 (Deadline June 2023), Footnote 10		USSGL ACCOUNT	DEBIT CREDIT	PRIOR YEAR		
122	Abnormal Balance Validation	(Deadline June 2023).	Fail	NUMBER	INDICATOR	ADJUSTMENT CODE		
				=411900	=C	=X		
				=412600	=C	=X		
				=413200	=D	=X		
				=413900	=C	=(BLANK)		
				=414900	=C	=(BLANK)		
				=420100	=C	=(BLANK)		
				=422100	=C	=X		
				=422200	=C	=X		
				=422500	=C	=X		
				=425100	=C	=X		
				=426600	=C	=X		
				=438400	=D	=X		
				=439400	=D	=X		
				=439700	=D	=X		
				=445000	=D	=X		
				=451000	=D	=(BLANK)		
				=461000	=D	=(BLANK)		
			I	=462000	=D	=X		

No	Name	Description	Rule		Attribute	Combination			
				=465000	=D	=X			
				=470000	=D	=(BLANK)			
				=480100	=D	=X			
				=480200	=D	=X			
				=488100	=D	=X			
				=490100	=D	=X			
				=490200	=D	=X			
				=498100	=D	=X			
		Reporting abnormal balances for specific							
		USSGL accounts is restricted to TAS							
		approved by OMB. Footnote 7 (Deadline June							
		2022), Footnote 8 (Deadline Sept 2021), Footnote 9 (Deadline June 2023), Footnote 10		CONCATENATED					
122E		(Deadline June 2023), Footnote 10		TAS					
IZZE	Abhornial Balance Validation	(Deadinie Julie 2023).	Pass	001 X0105000					
			Pass	001 X0103000 001 X0108000				├	igwdot
			Pass	001 X0108000 001 X0123000					igwdot
					 				igwdot
			Pass						igwdot
			Pass	001 X0155000					igwdown
			Pass	001 X0171000				<u> </u>	
			Pass	00120162016 0100000				 	
				00120162016 0108000				 	1
				00120162016					\vdash
				0127000				 	1
				00120162016					\vdash
				0133000				 	1 1
				00120172017				\vdash	\vdash
			Pass	0133000				 	1 1
				00120172017					
			Pass	0155000				 	1 1
				00120172017					$\overline{}$
			Pass	0171000				1 '	1 1
				00120182018					
				0133000				<u> </u>	
				00120182022					
				0127000					
				00120192019				1	
				0133000				<u> </u>	
				00120192019				i '	1 1
				0155000					igwdown
				00120202020 0133000				i '	1 1
				00120202024					igwdot
				0155000				l '	1 I
			. 433	00120212021	 		+		$\vdash \vdash$
			Pass	0100000				1 '	1 1
				00120212021				-	
			Pass	0133000				i '	1 1
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No	Name	Description	Rule		Attribute	Combination			
			D	00120212021					
		1		0155000 00120212021				igwdown	
		1		0171000					
				003 X4543000					
				00320152016					
			Pass	0101000					ı
				00320162016					
				0101000					
				00320162017 0101000					
				00320172017			-	\vdash	
				0101000					
		1		00320172018			i		
		1	Pass	0101000					
		1		00320182018					
		1		0101000				igsquare	
		1		00320182019 0101000					l
		1		00320182020				$\vdash \vdash$	
				0101000					
				00320192019					
				0101000					
		1		00320192019					<u> </u>
		1		0102000 00320192020				igwdapprox	-
				0101000					
				00320202020					
			Pass	0102000					i
				00320212021					
			Pass	0101000					
			Pass	00820202020 0100000					
		1		009 X8275000				$\vdash \vdash \vdash$	
		1		00920192019				$\vdash \vdash$	
		1	Pass	1200000					l
		1		00920202020					
		1		1200000				igsquare	
		1		010 X0920000				igsquare	
		1		010 X0930000 010 X0938000				\longmapsto	
		1	Pass	010 X0938000			ļ	igwdown	
		1	Pass	0920000					l
		1		01020162016				\vdash	
		1	Pass	0927000					
		1	Page	01020162016 0930000					
		1		01020162016				igwdot	
			Pass	0938000					
		1		01020172017					
		1	Pass	0920000				1 /	

No	Name	Description	Rule		Attribute	Combination			
				01020172017					
			Pass	0927000					i
				01020172017					
				0930000					
				01020172017					
				0938000 01020172018					
				0928000					i
			1 400	01020182018					
			Pass	0920000					
				01020182018					
			Pass	0927000					i
				01020182018					
			Pass	0930000					
			Doca	01020182019					
			Pass	0928000 01020192019			ļ		
			Pass	0400000					
				01020192019				-	
				0920000					
				01020192019					
			Pass	0927000					i
				01020192019					
			Pass	0938000					
			_	01020192020					
			Pass	0928000					
			Pass	01020202020 0400000					i
				01020202020				-	
				0510000					i
				01020202020					
			Pass	0920000					i
				01020202020					
			Pass	0927000					
			_	01020202020					
			Pass	0928000					igwdown
			Pass	01020202020 0930000					
				01020202020					$\vdash \vdash$
				0938000					
				01020212021					\vdash
			Pass	0920000					i
				01020212021			İ		
				0927000					
				01020212021					
				0930000					
				011 X0036000					
				011 X0038000					
				011 X0100000					igsquare
				011 X0109000					
			Pass	011 X0400000					1

No	Name	Description	Rule		Attribute	Combination			
			Pass	011 X1081000					
			Pass	011 X1460000					
			Pass	011 X2000000					
			Pass	011 X3963000					
			Pass	011 X4263000					
			Pass	011 X8240000					-
			Pass	011 X8243000					-
			Pass	011 X8245000					
				011019					-
			Pass	X1030044					
				01101920122016					
			Pass	1031000					
			D	01101920132017 1031000					1
			Pass	01101920142018					
			Pass	1031000					i I
			. 400	01101920152019				\vdash	
			Pass	1031000					1
				01101920162020	1				
				1031000					1
				01101920192023					
			Pass	1031000					l
				01120112016					
			Pass	1001000					
			Pass	01120122017 1001000					ı
			rass	01120142019				—	
			Pass	1001000					ı
			. 466	01120152016					
			Pass	0100000					ı
				01120152016					
			Pass	1001000					ı
				01120162016					
			Pass	0110000					
			Dana	01120162016					
			Pass	0300000 01120162016				igwdown	
			Pass	0400000					ı
				01120162016				—	
				1081000					i
				01120162016					
			Pass	1082000					1
				01120162016					
			Pass	1453000					
			_	01120162016					
			Pass	1454000					
			Pass	01120162016 2000000					
			rass	01120162017					
			Pass	01120162017					i I
I		ı	. 433	0.100000	I		1	i	<i>i</i> I

No	Name	Description	Rule		Attribute	Combination			
				01120162017					
				1001000					
				01120162020 1001000					
				01120172017					
				0108000					1
				01120172017					
				0110000					
				01120172017 0210000					
				01120172017					
				0300000					1
				01120172017					
			Pass	0400000					
				01120172017					
				1453000				igsquare	
				01120172017 1454000					i
				01120172017	 			\vdash	
				1900000					i
				01120172017					
			Pass	2000000					
			D	01120172018					l
				0100000 01120172018					——
				1081000					l
				01120172018			•		
				1082000					1
				01120182018					
				0038000					
				01120182018 0110000					1
				01120182018				\vdash	—
				0210000					1
				01120182018					
				0300000					
				01120182018					i
				0400000 01120182018	<u> </u>			₩	
				1081000					l
				01120182018					
				1082000					1
				01120182018					
				1453000					
			Pass	01120182018 1454000					i
				01120182018					
				2000000					1
				01120182019					
				0100000					
			D	01120182019					
		1	Pass	1001000	1		I	1	ı J

No	Name	Description	Rule		Attribute	Combination			
				01120182022					
			Pass	1082000					
			Pass	01120192019 0038000					
			1 033	01120192019					
			Pass	0110000					
				01120192019					
			Pass	0210000					
			D	01120192019 0211000					
			Pass	01120192019					
			Pass	0300000					
				01120192019					
			Pass	0400000					
				01120192019					
			Pass	1081000				igsquare	
			Pass	01120192019 1082000					ĺ
			. 433	01120192019	 		 	$\vdash \vdash$	
			Pass	1453000					
				01120192019					
			Pass	1454000					
				01120192019					
			Pass	1457000					
			Pass	01120192019 1900000				1	ĺ
			- 455	01120192019					
			Pass	2000000					i
				01120192020					
			Pass	0100000					
			D	01120202020				1	ĺ
			Pass	0001000 01120202020				igwdown	
			Pass	0048000				1	ĺ
				01120202020					
				0110000					l
				01120202020					
				0210000				<u> </u>	
				01120202020 0211000					i
			1 433	01120202020				\vdash	
			Pass	0300000					
				01120202020					
			Pass	0400000					
			Paca	01120202020 1082000					
			Pass	01120202020	<u> </u>			igwdapprox	
				1454000					
			<u> </u>	01120202020	 				
			Pass	2000000					
				01120202020					
			Pass	8581000				1 /	

No	Name	Description	Rule		Attribute	Combination		
				01120202021				
				0037000				
				01120202021 0100000			1	
				01120202021				
				1070000			1	1
		1		01120202021			\vdash	
				1081000			1	1
				01120202021				
		1	Pass	1082000				1
				01120202021				
		1		3100000				
		1		01120202022				1
		1	Pass	0100000				
		·	Pass	01120202023 0400000				
		·		01120202023			\vdash	
		·		8581000				
		·		01120202024			\vdash	
		·	Pass	1001000				1
				01120212021				
		1	Pass	1454000				
		1		01120212021				
		1		8581000				
		1		01120212022 0100000				1
		1	rass	01120212022			\vdash	
		1	Pass	1001000				1
		1		012 X0115000				
		1		012 X0502000				
		1		012 X0600000				
		1		012 X1000000				
		1		012 X1002000				
		'		012 X1004000			\vdash	
		·		012 X1072000				
		·	Pass	012 X1103000				
		'	Pass	012 X1104000				
			Pass	012 X1105000				
		'	Pass	012 X1106000				
			Pass	012 X1115000				
		·	Pass	012 X1336000				
		·	Pass	012 X1400000				
		·	Pass	012 X1500000				
		·	Pass	012 X1600000				
		·	Pass	012 X1601000				
		·	Pass	012 X1951000				
		·	Pass	012 X2500000				
			Pass	012 X2900000				
		'	Pass	012 X3539000				
		·	Pass	012 X3700000				

No	Name	Description	Rule		Attribute	Combination		
			Pass	012 X4050000				
			Pass	012 X4143000				
			Pass	012 X4158000				
			Pass	012 X4212000				
			Pass	012 X4336000				
			Pass	012 X4337000				
			Pass	012 X4605000				
			Pass	012 X4609000				
			Pass	012 X5004000				
			Pass	012 X5070000				
			Pass	012 X5201000				
			Pass	012 X5205000				
			Pass	012 X5206000				
				012 X5209000				
				012 X5213000	1			
				012 X5410000				
			Pass	012 X5411000				
			Pass	012 X8015000				
				012 X8028000				
				012 X8100000				
				012 X8214000				
				012 X8218000				
				012 X8226000				
				01207220192020				
			Pass	1021000				i l
				01220082008				
			Pass	1004000				1
				01220082009				
			Pass	0137000				
			D	01220092009				i
			Pass	1004000				
			Pass	01220102010 1004000				
			. 433	01220112011				
			Pass	1004000				
				01220122012				
			Pass	1004000				i
				01220152016				
				1000000				i
				01220152016				
			Pass	3507000				
			D	01220152016				
			Pass	3510000				
			Pass	01220152016 3539000				
			. 433	01220162016				
			Pass	0115000				
				01220162016				
				0124000				
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No	Name	Description	Rule		Attribute	Combination			
				01220162016					
				0600000					
				01220162016 1400000					<u>i</u>
			1 033	01220162016					\vdash
			Pass	1600000					i
				01220162016				\vdash	
			Pass	1801000					i l
				01220162016					
				2300000 01220162016					
				01220162016 2400000					1
				01220162016				+	
				2900000					i
				01220162016					
				3505000					<u> </u>
				01220162016					
			Pass	3508000					
			Pass	01220162017 1000000					
			1 033	01220162017				+	
			Pass	3539000					1
				01220172017					
				0013000					<u> </u>
				01220172017					
				0115000					
				01220172017 0124000					
				01220172017					
				0130000					
				01220172017			i	\vdash	
				0403000					<u> </u>
				01220172017					
				0600000					
				01220172017 1004000					i l
			1 033	01220172017	 		-	++	<u> </u>
			Pass	1400000					i
				01220172017			i		
			Pass	1701000					
				01220172017					
				1801000					
				01220172017 2300000					1
				01220172017	 			igwdapprox	
				2400000					i
				01220172017			i		
			Pass	2500000					
				01220172017					
				2701000					<u> </u>
				01220172017					
		1	Pass	2900000			I	1 /	ı I

No	Name	Description	Rule		Attribute	Combination			
				01220172017					
			Pass	3505000					
			Pass	01220172018 1000000					
				01220172018				$igwdate{}$	
				3505000					
				01220172018					
				3507000					
				01220172018 3510000					i
				01220172018					
				3539000					i
				01220172020					
			Pass	1103000					
			D	01220172020					
				1104000				igwdapprox	
				01220172020 1105000					
				01220172020				$\vdash \vdash$	
				1106000					
				01220172020					
			Pass	1115000					
				01220182018					
				0013000					
				01220182018 0115000					i
				01220182018				—	
				0124000					
				01220182018					
			Pass	0125000					
			D	01220182018					
				0403000 01220182018				├ ──	
				0502000					1
				01220182018					
			Pass	0600000					
				01220182018					
				0900000					
				01220182018 1336000					
			1 433	01220182018			-	$igwdate{}$	
			Pass	1400000					
				01220182018			Ì		
			Pass	1500000					
			Doos	01220182018					
			Pass	1701000 01220182018			ļ		
				1801000					
				01220182018					
			Pass	2300000					
				01220182018					
			Pass	2500000				1	j J

No	Name	Description	Rule		Attribute	Combination		
				01220182018				
				2900000				
				01220182018 3505000				
				01220182018			\vdash	
				3508000				
				01220182018				
			Pass	3800000				
				01220182019				
			Pass	1000000				
			Pass	01220182019 3505000				
			rass	01220182019			₩	
			Pass	3507000				
				01220182019				
			Pass	3510000				
				01220182019				
				3539000				
				01220182021				
			Pass	1103000 01220182021	<u> </u>		₩	
			Pass	1104000				
				01220182021				
			Pass	1105000				
				01220182021				
				1106000				
				01220182021				
				1115000 01220192019	ļ			
				0013000				
				01220192019	 		\vdash	
			Pass	0115000				
				01220192019				
				0123000				
				01220192019				
				0124000 01220192019			igwdapprox	
				0128000				
				01220192019				
				0130000				
				01220192019				
				0136000				
				01220192019				
				0180000 01220192019				
				0403000				
				01220192019	 		\vdash	
				0502000				
				01220192019				
				0600000			<u> </u>	<u> </u>
				01220192019				
			Pass	0900000	1		1 1	

No	Name	Description	Rule		Attribute	Combination			
				01220192019					
				1400000					
				01220192019					
				1500000					
				01220192019				1 1	1 1
				1600000					\vdash
				01220192019 1701000				1 1	
				01220192019				\vdash	$\vdash \vdash$
				1801000				1 1	
				01220192019					
				2300000				1 1	1 1
				01220192019					
				2500000				1 1	1 1
				01220192019					
				2900000					
				01220192019				=7	1 7
				3505000					
				01220192019 3800000					1
				01220192020				\vdash	\vdash
				0600000				1 1	
				01220192020				\vdash	
				1000000				1 1	i l
				01220192020					
				3505000				1 1	
				01220192020					
				3507000				1 1	i l
				01220192020					
				3510000					
				01220192021				1 1	1
				0115000					
				01220192022 1103000				1 1	1
				01220192022				\vdash	\vdash
				1104000				1 1	1
				01220192022				$\vdash \vdash \vdash$	
				1105000					1
				01220192022					
			Pass	1106000				1 1	1
				01220192022					
				1115000					
				01220202020					
				0013000				igsquare	
				01220202020				1 7	1 7
				0115000				$igwdate{}$	igwdown
				01220202020 0123000			ĺ		1
				01220202020				\vdash	
				0124000					i
				01220202020				$\vdash \vdash \vdash$	-
				0126000			ĺ		j
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No	Name	Description	Rule		Attribute	Combination		
				01220202020				
			Pass	0128000				
				01220202020				
			Pass	0129000				
				01220202020				
				0130000				
				01220202020				
			Pass	0136000				
				01220202020				
				0180000				
				01220202020				
				0502000				
				01220202020				
				0503000				
				01220202020				
				0600000				
				01220202020				
				0900000				
				01220202020				
				1004000				
				01220202020				
				1072000				
				01220202020				
				1400000				
				01220202020 1600000				
				01220202020 1701000				
			rass					
			Pass	01220202020 1801000				
				01220202020				
				2300000				
				01220202020				
				2500000				
				01220202020				
				2900000				
				01220202020			 	
				3505000				
				01220202021			 	
				0403000				
				01220202021				
				1000000				
				01220202021				
				3505000				
				01220202021			1	
				3507000				
				01220202021				
				3510000				
				01220202021				
			Pass	3539000				
				01220202022				
			Pass	0115000				
					<u>.</u>	<u>.</u> !	•	

No	Name	Description	Rule		Attribute	Combination		
				01220202023				
				1103000				
				01220202023 1104000				
				01220202023 1105000				ı
				01220202023				
				1106000				
				01220212021				
				0115000				
				01220212021				
				0136000				
				01220212021 1143000				
				01220212021				
				1400000				1
				01220212021				
				1801000				l
				01220212021				
				2300000				
				01220212021				
				3505000				
				01220212022 3507000				i
				01220212022				—
				3510000				i
				01220212024				
			Pass	1105000				ĺ
			Pass	013 X0120000				
			Pass	013 X0125000				
			Pass	013 X0201000				
			Pass	013 X0300000				
				013 X0525000				
				013 X0550000				
				013 X1250000				
				013 X1450000				
				013 X1460000				
				013 X2050000				
				013 X2055000				
				013 X4324000				
				01320122022 8233000				1
				01320122027				
				4421000				l
				01320152016				
				0450000				
				01320152016				
				0550000				
			D	01320152016				
l			Pass	1250000				ı J

No	Name	Description	Rule		Attribute	Combination			
				01320152016					
			Pass	1500000					igsquare
			Pass	01320162017 0450000					
				01320162017				\vdash	\vdash
			Pass	1250000					1
				01320162017					
				1500000					
				01320172017 0120000					1
				01320172017					
				0401000					1
				01320172018			•		
			Pass	0450000					1
				01320172018					
				1250000					ļ
				01320172018 1500000					
				01320182018					
				0120000					1
				01320182018					
			Pass	0201000					1
				01320182018					
				0401000					
				01320182019 1250000					1
			1 433	01320182019				\vdash	\vdash
			Pass	1451000					1
				01320182019					
			Pass	1500000					
			_	01320182020					
				0126000					
				01320182020 0450000					1
				01320192019				\vdash	
				0120000					i
				01320192019					
				0126000				$ldsymbol{ldsymbol{ldsymbol{eta}}}$	
				01320192019 0201000					i
			rass	01320192019				-	
			Pass	0550000					i
				01320192020					
				0550000					1
				01320192020					
			Pass	1250000				$ldsymbol{ldsymbol{eta}}$	
				01320192020 1500000					
			Pass	01320192021				igwdapprox	
			Pass	0450000					
				01320192021	†		 		
				1460000					i

No	Name	Description	Rule		Attribute	Combination		
				01320202020				
		1		0120000				
		1		01320202020				
		1		0401000				
		1		01320202020			i !	1
		·		0500000				
		·		01320202021 0450000			1 1	1
		·		01320202021			igwdown	
		1		1250000			i !	ı
		·		01320202021			\vdash	
		1		1500000			i !	ı
		·		01320212022			\vdash	
		·		0450000			1 1	1
		·		01320212022				
			Pass	1250000				
				01320212022				
				1450000				
				014 X0804000				
				014 X1109000				
		·	Pass	014 X1110000				
		1	Pass	014 X1611000				
		·	Pass	014 X1612000				
		·	Pass	014 X1700000				
		·	Pass	014 X1917000				
		·	Pass	014 X2100000				
		·	Pass	014 X4081000				
		·	Pass	014 X4525000				
		·	Pass	014 X5003000				
		·	Pass	014 X5018000				
		·	Pass	014 X5045000				
		·	Pass	014 X5048000				
				014 X5058000				
				014 X5134000			\vdash	
				014 X5141000			\vdash	
				014 X5165000			\vdash	
				014 X5232000			 	
				014 X5248000			$\vdash \vdash \vdash$	
				014 X5249000			$\vdash \vdash \vdash$	
		1		014 X5397000			$\vdash \vdash \vdash$	
		1		014 X5413000			igwdot	
				014 X5425000			\longmapsto	
		1		014 X5469000			igwdot	
				014 X5488000			\longmapsto	
		1		014 X5506000			\longmapsto	
				014 X5554000			\longmapsto	
				014 X5558000			\longmapsto	
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							\longmapsto	
1		1	Pass	014 X5573000			1 I	ı l

No	Name	Description	Rule		Attribute	Combination			
			Pass	014 X5574000					
			Pass	014 X5576000					
			Pass	014 X5666000					
			Pass	014 X8069000					
				014014					
			Pass	X1121006					
				014014					
				X1125010					
				01420152016 0102000					l
				01420152016				igwdown	-
				0804000					l
				01420152016					
				1611000				1 /	1
				01420162016					
				0804000				<u> </u>	
				01420162017					
				0804000					L
				01420162018 2100000				1 7	l _
				01420172017 1611000					l
				01420172018					
				0804000					l
				01420172018					
				1611000				1	l
				01420172019					
				2100000					
				01420182018					
			Pass	0102000				<u> </u>	
			Pass	01420182018 0804000					l
				01420182018				$igwdate{}$	
				1611000				1 /	1
				01420182019					
			Pass	0102000				1	l
				01420182019					
			Pass	0804000					
				01420182019					
				1611000					
				01420182019				1 7	i _
			Pass	2100000 01420192019					
			Pass	01420192019				1 /	1
				01420192019				\vdash	
				0107000				1 /	1
				01420192019			 		
				0804000				1 /	1
				01420192019					
			Pass	1611000				1 /	

No	Name	Description	Rule		Attribute	Combination			
				01420192020			1		
		1		0102000					
		1		01420192020					
		1		0804000					
		1		01420192020 1113000					i
		1	1 433	01420192020	 		<u> </u>	\vdash	
		1	Pass	1611000					1
		1		01420192020					
		1		1917000					
		1		01420202020					
		1		0102000					
		1		01420202020 0104000			1		
				01420202020	 		 	\vdash	
		1		0107000			1		
				01420202020			1		
			Pass	0120000					
				01420202020					
				0804000	<u> </u>			igsquare	
		1		01420202020 1109000			1		1
		1		01420202020			 	-	—
		1		1611000			1		ĺ
		1		01420202020			 		
		1	Pass	2100000			1		
		1		01420202021					
		1		0102000					
		1		01420202021 0104000			1		
		1	1 033	01420202021			 	-	—
		1	Pass	0804000			1		ĺ
		1		01420202021			 		
		1	Pass	1113000			1		ĺ
		1		01420202021					
		1	Pass	1611000					
		1	Pass	01420202021 1700000			1		i
		1		01420202021			<u> </u>		
		1		2106000			1		i
		1		01420212021	-		 		
		·	Pass	0107000			1		ĺ
				01420212022					
				0102000					
				01420212022 1611000			1]	l
				015 X0128000	 		 	-	
l /		1		015 X0128000 015 X0129000	 	<u> </u>	<u> </u>	\vdash	
				015 X0129000 015 X0134000	├──		 	\longrightarrow	-
				015 X0139000	 		 	\vdash	
				015 X0200000	 	 	 	\vdash	
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No	Name	Description	Rule		Attribute	Combination		
			Pass	015 X0203000				
			Pass	015 X0311000				
			Pass	015 X0319000				
			Pass	015 X0322000				
			Pass	015 X0323000				
			Pass	015 X0324000				
				015 X0328000			\vdash	
				015 X0403000			\vdash	
			Pass	015 X0404000			\vdash	
				015 X0405000			\vdash	
				015 X0406000			\vdash	
				015 X0409000			\vdash	
				015 X0700000			\vdash	
				015 X1003000				
				015 X1060000			$\vdash \vdash$	
				015 X1100000			$\vdash \vdash$	
			Pass	015 X1300000			$igwdate{}$	
				015 X4526000			$igwdate{}$	
				015 X4575000			\vdash	
				015 X5042000			igwdapprox	
				015 X5073000			igwdapprox	
				015 X5608000				
				015 X8408000			igwdapprox	
			r ass	01501020162016			igwdapprox	——
			Pass	0930003				
				01520152016			\vdash	
				0128000				i
				01520152016			\vdash	
				0200000				1
				01520152016				
			Pass	0322000				1
				01520152016				
			Pass	1300000				
				01520152019				1
			Pass	1300000				
			Pass	01520152020 1300000				1
			rass				——	
			Pass	01520162016 0100000				1
				01520162016				
				0128000			1	
				01520162016			$\vdash \vdash$	
				0129000			1 /	
				01520162016				
			Pass	0200000			1 /	
				01520162016				
				0322000			<u> </u>	
				01520162016				
			Pass	0339000			1 /	i I

No	Name	Description	Rule		Attribute	Combination			
				01520162016					
			Pass	0700000					
			D	01520162016					1
			Pass	1060000					
			Pass	01520162016 1061000					1
			1 433	01520162016				\vdash	
			Pass	1100000					
				01520162016					
			Pass	1300000					
				01520162017					
				0128000					
				01520162017					
			Pass	0200000					
			Page	01520162018 1300000					
				01520172017				igwdapprox	
				01520172017 0128000			ĺ		
				01520172017				\vdash	-
				0129000			ĺ		
				01520172017					
			Pass	0200000					1 1
				01520172017					
				0322000					
				01520172017					
				0328000					
				01520172017 0700000					1 1
				01520172017					
				1060000					
				01520172017					
			Pass	1061000					
				01520172017					
				1100000					
				01520172017					
				1300000				igspace	
				01520172018 0128000					1
				01520172018					
				0200000					1
				01520182018					
			Pass	0100000					1
				01520182018					
				0128000				<u> </u>	l
				01520182018					
				0129000				igsquare	
				01520182018 0200000					
				01520182018				igwdapprox	
				0322000					1
				01520182018				\vdash	
				0323000			ĺ	1 /	i I
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No	Name	Description	Rule		Attribute	Combination			
				01520182018					
		!	Pass	0324000					
		!		01520182018					
		!		0328000					
		!		01520182018					1
		!		0339000 01520182018					
		!		0700000					i I
		!		01520182018				igwdown	$\vdash \vdash$
		!		1060000					1 1
		!		01520182018					
		!	Pass	1061000					1
		!		01520182018					
		!	Pass	1100000					1 1
				01520182018					
				1300000					
				01520182019					
		1	Pass	0128000				igsquare	
			Door	01520182019 0200000					
		!							\vdash
		!		01520182019 0322000					1 1
		!		01520192019				\vdash	
		!		0128000					
		!		01520192019					-
		!		0129000					1 1
		!		01520192019					
		!		0200000					
		!		01520192019					
		!	Pass	0322000					
		!		01520192019					
		!	Pass	0324000					
		!	D	01520192019					i l
		1		0328000				$igwdate{}$	$oxed{oxed}$
		1		01520192019 0500000				1 /	
		!		01520192019					
		!		0700000					1
		!		01520192019					
		!		1060000					1
		!		01520192019					
		!	Pass	1061000					1
		!		01520192019					
			Pass	1300000					
		1		01520192020					
		1		0128000				igsquare	
		1		01520192020				1 7	1 7
		1		0200000 01520192020				igwdapsilon	oxdot
		1		0322000					1
				01520192020				igwdot	\vdash
				0700000				1 1	i I
1		1	. 400	. 50000]	1 /	1 I

No	Name	Description	Rule		Attribute	Combination		
				01520192020				
			Pass	1060000				
			Pass	01520192020 1100000				
				01520202020			 	
				0100000				
				01520202020				
				0128000				
				01520202020				
				0129000 01520202020				
				0200000				
				01520202020				
			Pass	0322000				
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Section VII

SUPPLEMENT

No	Name	Description	Rule		Attribute	Combination		
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Section VII

SUPPLEMENT

No	Name	Description	Rule		Attribute	Combination		
				02420172017				
			Pass	0100000				1 1
				02420172018				
			Pass	0100000				
				02420182018				
				0100000				
				02420182018 0400000				1
				02420182019				-
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			Pass	0400000				1
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				0100000				igspace
				02420202020 0400000				1
				0400000 027 X0100000				\vdash
				027 X5610000 027 X5700000				
				02720162016 0100000				1
				02720192019				
				0100000				1
				02720202020				
			Pass	0100000				1
			Pass	028 X8006000				
			Pass	028 X8007000				
			Pass	028 X8704000				
				028028				\Box
			Pass	X8006000				<u> </u>
				028028				
			Pass	X8007000				
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				02820162016				
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			1 433	02820172017				
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				02820172018				
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No	Name	Description	Rule		Attribute	Combination			
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			Pass	031 X0200000			1		
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			Pass	03120172018 0300000					
			Pass	033 X0100000	 		 	\vdash	
			Pass	033 X0103000			 	$igwdate{}$	
			Pass	033 X0303000			 	\vdash	
			Pass	033 X8190000					
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			Pass	03320182019 0400000					
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				03320192020				\vdash	
			Pass	0100000					
				03320202020					
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			-	03320202021					
			Pass	0100000					
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			Pass	0302000					
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			Pass	036 X0102000					
			Pass	036 X0140000					
			Pass	036 X0172000					
			Pass	036 X4112000					
			Pass	036 X4124000					
			Pass	036 X4127000					-
			Pass	036 X4130000					
			Pass	036 X4537000					
				03620142018					
			Pass	0111000					
				03620152016					
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				0162000					
				03620162016					
			Pass	0142000					
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			D	03620182018					1
			Pass	0142000					
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No	Name	Description	Rule		Attribute	Combination		
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			Pass	050 X0100000				

No	Name	Description	Rule		Attribute	Combination		
			Pass	051 X4065000				
			Pass	051 X4067000				
				05420192019				
			Pass	0100000				1 1
				05420202020				
			Pass	0100000				1 1
			Pass	057 X3010000				
			Pass	057 X3020000				
			Pass	057 X3080000				
			Pass	057 X3400000				
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			Pass	057 X3600000				
				057 X3840000				
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			Pass	057 X5616000			 	
			Pass	057 X6501000				
			Pass	057 X8928000			igwdapprox	
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			Pass	X1081000				1
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			Pass	1081000				i
			. 400	05701120162016				
			Pass	1081000				1
				05701120162016				
			Pass	1082000				1
				05701120162017				
			Pass	1081000				1
				05701120172017				
			Pass	1081000				1
				05701120172017				
			Pass	1082000				1
				05701120172018				
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				05701120172021				
			Pass	1081000				
			_	05701120182018				
			Pass	1081000				
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			Pass	1082000				
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No	Name	Description	Rule		Attribute	Combination		
				05701120212022				
			Pass	1081000				
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				X1105000				
				05720122016 0740000				
			1 033	05720122016				
			Pass	3300000				1
				05720132017				
				0740000				1
				05720132017				
			Pass	3300000				
				05720142016				
			Pass	3010000				
			Pass	05720142016 3020000				
			1-455	05720142016				igwdot
			Pass	3080000				
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			Pass	3300000				
				05720142018				
			Pass	3830000				1 1
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				3080000				1 1
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### \$5720182017 ### \$5800000 ### \$5720182018 ### \$5720182018 ### \$5720182018 ### \$5720182018 ### \$5720182018 ### \$5720182018 ### \$5720182018 ### \$5720182018 ### \$5720182018 ### \$5720182018 ### \$5720182018 ### \$5720182018 ### \$5720182018 ### \$5720182018 ### \$5720182018 ### \$5720182018 ### \$5720182010	No	Name	Description	Rule		Attribute	Combination			
65720172010										
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No	Name	Description	Rule		Attribute	Combination		
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No	Name	Description	Rule		Attribute	Combination		
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			Pass	069 X1710000				

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SUPPLEMENT

	Description	Rule		Attribute	Combination		
			06920142016				
		Pass	8107000				
		Door	06920142016				1 1
			8108000 06920152017				
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		1 400	06920152017				
		Pass	1401000				1
			06920152017				
		Pass	8107000				1
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No	Name	Description	Rule		Attribute	Combination			
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No	Name	Description	Rule			Attribute	Combination			
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			Pass	070	X0112000					
			Pass	070	X0113000					
			Pass	070	X0200000					
			Pass	070	X0300000					
			Pass	070	X0510000					
			Pass		X0521000					
			Pass		X0530000					
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		1			X0613000					
		1			X0615000					
		1			X0702000				igwdapprox	
		1			X0800000				igwdapprox	
		1			X0860000					
					X4234000					
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					X4535000					-
			Pass		X4640000					-
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No	Name	Description	Rule		Attribute	Combination			
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				0540000					i
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No	Name	Description	Rule		Attribute	Combination			
			D	07020162017					
			Pass	0530000					
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Section VII

SUPPLEMENT

No	Name	Description	Rule		Attribute	Combination		
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			Pass	07020192019 0509000				
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			Pass	0610000				1
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			Pass	0509000				1
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Name	Description	Rule		Attribute	Combination		
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			0805000				

No	Name	Description	Rule		Attribute	Combination			
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No	Name	Description	Rule		Attribute	Combination			
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No	Name	Description	Rule		Attribute	Combination			
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No	Name	Description	Rule		Attribute	Combination		
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No	Name	Description	Rule			Attribute	Combination		
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ŀ			Pass	075	X0131000				
ŀ			Pass	075	X0140000				
ŀ			Pass	075	X0142000				
ŀ			Pass	075	X0145000				
ŀ			Pass	075	X0330000				
ŀ			Pass	075	X0343000				
ŀ			Pass	075	X0350000				
ŀ			Pass	075	X0357000				
				075	X0360000	 		\vdash	
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				075	X0603000	+		\vdash	
			Pass	075	X0807000	+		\vdash	
			Pass	075	X0843000	+		\vdash	
			Pass	075	X0849000	+		\vdash	
				075	X0862000	+		\vdash	
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			Pass	075	X0886000	† 			
			Pass	075	X0892000	† 			
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ļ			Pass	075	X0947000	+		\vdash	
ļ				075	X0948000	+		\vdash	
ļ				075	X0949000	 		\vdash	
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				X0125006					
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			Page	075075 ×8175000					
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No	Name	Description	Rule		Attribute	Combination			
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			1 433	07520112016					
			Pass	0516000					1
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			1 400	07520132017					
			Pass	0838000					1
				07520132018					
			Pass	0511000					
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				07520142016					
			Pass	3966000					
			Door	07520152015 0807000					1
			Pass	07520152015				-	
			Pass	0843000					1
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			Pass	0844000					1
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			Pass	07520152015 0851000					1
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No	Name	Description	Rule		Attribute	Combination			
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No	Name	Description	Rule		Attribute	Combination		
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No	Name	Description	Rule		Attribute	Combination		
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			Pass	1534000				1 1
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			Pass	1536000				1 1
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			Pass	1550000				
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No	Name	Description	Rule		Attribute	Combination			
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No	Name	Description	Rule		Attribute	Combination			
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				07520182018					1
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			Pass	07520182018 0515000					1
			. 455	07520182018					
			Pass	0519000					1
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			Pass	0600000					
			D	07520182018					1
			Pass	0807000				igwdapprox	
			Pass	07520182018 0819000					ı
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			Pass	0843000					i
				07520182018					
				0844000					
			D	07520182018					1
			Pass	0846000 07520182018					
			Pass	07520182018 0849000					1
				07520182018					
				0851000					1
				07520182018					
				0862000					1
				07520182018					1
			Pass	0872000 07520182018			ļ		
			Pass	07520182018 0873000					1
				07520182018				\vdash	
				0875000					i
				07520182018					
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				07520182018					
		1	Pass	0885000			I		ı l

No	Name	Description	Rule		Attribute	Combination			
				07520182018					
				0886000					
			Pass	07520182018 0887000					ı
				07520182018					
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				07520182018					
				0889000					İ
				07520182018 0890000					1
				07520182018				├	
				0891000					i
				07520182018					
				0892000					i
				07520182018					
			Pass	0893000	ļ			igsquare	-
			Pass	07520182018 0894000					i
				07520182018	 			\vdash	
			Pass	0896000					i
				07520182018					
			Pass	0897000					
			D	07520182018					i
			Pass	0898000 07520182018					-
			Pass	0943000					i
				07520182018	†				
				0944000					i
				07520182018					
			Pass	0947000					
			Pass	07520182018 0948000					l
			- 433	07520182018				\vdash	
				0949000					i
				07520182018					i
			Pass	0950000				igsquare	
			Pass	07520182018 0951000					i
				07520182018				-	
				0952000					i
				07520182018					
				0953000					l
				07520182018					
			Pass	0955000 07520182018	 			igwdapprox	-
			Pass	07520182018 0956000					i
				07520182018					1
				0958000					i
				07520182018					i
				1362000				igsquare	
			Pass	07520182018 1363000					i l
		l	Pass	1303000	I I		I	i l	

No	Name	Description	Rule		Attribute	Combination		
				07520182018				
			Pass	1365000				igsquare
			Pass	07520182018 1512000				
			rass	07520182018				
			Pass	1534000				
				07520182018				
			Pass	1536000				
			D	07520182018				
			Pass	1550000 07520182018				
			Pass	1700000				1
				07520182019				
			Pass	0128000				
				07520182019				
			Pass	0807000				
			Pass	07520182019 0844000				
			. 433	07520182019				$\vdash \vdash \vdash$
			Pass	0875000				
				07520182019				
			Pass	0885000				
			D	07520182019				i
			Pass	0886000 07520182019				
			Pass	0893000				1
				07520182019				
			Pass	0952000				1
			_	07520182019				
			Pass	0955000				igwdap
			Pass	07520182019 1700000				1
			1 400	07520182019				
			Pass	8393000				1
				07520182020				
			Pass	0356000				
			Pass	07520182020 0846000				
				07520182020				$\vdash \vdash \vdash$
			Pass	0943000				1
				07520182023				
				0943000				
				07520192019 0120000				=
			Pass	07520192019				 igwdot
			Pass	0130000				
				07520192019			1	
				0139000				
			D	07520192019				
			Pass	0140000				igwdown
			Pass	07520192019 0142000				
	l l		1 033	0172000			I	1 I

No	Name	Description	Rule		Attribute	Combination			
				07520192019					
				0344000					
				07520192019 0353000					
				07520192019					
				0356000					
				07520192019					
				0357000					
				07520192019 0361000					
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				0390000					
				07520192019					
				0511000					
				07520192019					
				0515000					
				07520192019 0519000					l
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				0600000					l
				07520192019					
			Pass	0807000					
				07520192019					
			Pass	0819000					
			Pass	07520192019 0843000					l
			1 433	07520192019				igwdapprox	-
			Pass	0844000					l
				07520192019					
				0846000					
			_	07520192019					
			Pass	0849000					
			Pass	07520192019 0851000					l
				07520192019	 			igwdapsilon	
				0862000					1
				07520192019			Ì		
				0872000					
				07520192019					
			Pass	0873000 07520192019				ļ	
			Pass	0875000					l
				07520192019					
				0884000					l
				07520192019			i		
				0885000					
				07520192019					
			Pass	0886000 07520192019			ļ	igwdapprox	<u> </u>
			Pass	0887000					
				07520192019				$\vdash \vdash \vdash$	
				0888000				1 /	

SUPPLEMENT

No	Name	Description	Rule		Attribute	Combination			
				07520192019					
				0889000					
			Pass	07520192019 0890000					
				07520192019					
				0891000					
				07520192019					
				0892000					l
				07520192019					
				0893000 07520192019					
				0894000					i
			. 455	07520192019					
			Pass	0896000					i
				07520192019					
				0897000					
				07520192019 0898000					
			Pass	07520192019					-
			Pass	0943000					l
				07520192019					
			Pass	0944000					
				07520192019					
			Pass	0947000					
			Doos	07520192019 0948000					İ
			Pass	07520192019				-	
			Pass	0949000					l
				07520192019					
			Pass	0950000					İ
				07520192019					
			Pass	0951000					
			Pass	07520192019 0952000					l
				07520192019					
				0953000					l
				07520192019					
				0955000					l
				07520192019					
			Pass	0956000					
			Pass	07520192019 0958000					İ
				07520192019					
				1362000					l
				07520192019	 				
			Pass	1363000					
				07520192019					
			Pass	1364000				igsquare	
			Pass	07520192019 1515000					l
				07520192019					
			Pass	1536000					
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No	Name	Description	Rule		Attribute	Combination		
				07520192019				
			Pass	1545000				
			Pass	07520192019 1700000				, J
				07520192020				
				0807000				i l
				07520192020				
				0886000				i
				07520192020				1
				0893000 07520192020				—
				0943000			1	i
				07520192020				
			Pass	1700000			1	i
				07520192020				
			Pass	3966000			igsquare	
			Pass	07520192020 8393000				i l
				07520192021			$\vdash \vdash \vdash$	
				0140000				i I
				07520192021				
			Pass	0955000				i
			_	07520192021				
			Pass	1536000			L	
			Pass	07520202020 0120000			1	i
				07520202020				
				0128000			1	i
				07520202020				Ī
			Pass	0130000				
			Pass	07520202020 0139000			1	i
				07520202020			\vdash	
				0140000			1	i
				07520202020				
			Pass	0142000				l
			Doca	07520202020				
				0344000 07520202020			igwdown	—
			Pass	0353000			1	i
				07520202020				
				0356000				i l
				07520202020				i
			Pass	0357000			igsquare	
			Pass	07520202020 0361000				i
				07520202020			\vdash	
				0390000				i
				07520202020				
				0511000				<u> </u>
				07520202020				
		1	Pass	0600000	1		1 !	

No	Name	Description	Rule		Attribute	Combination			
				07520202020					
				0819000					
			Pass	07520202020 0843000					1
			1 400	07520202020				\vdash	
			Pass	0844000					1
				07520202020					
			Pass	0846000					
			Pass	07520202020 0849000					1
				07520202020					
				0884000					1
				07520202020					
			Pass	0886000					
				07520202020					
			Pass	0887000				igsquare	
			Pass	07520202020 0892000					i
			. 433	07520202020	 			igwdapprox	
			Pass	0893000				1	1
				07520202020					
			Pass	0898000				1	1
				07520202020					
			Pass	0943000					
			Pass	07520202020 0944000				1	1
			rass	07520202020				_	
			Pass	0947000				1	1
				07520202020					
			Pass	0948000				1	1
				07520202020					
			Pass	0949000					
			Pass	07520202020 0950000					1
				07520202020				igwdown	
				0951000					1
				07520202020					
				0952000				1	1
				07520202020					
			Pass	0953000					
			Pass	07520202020 0955000					1
				07520202020				igwdown	
				0956000				1 /	
				07520202020					
				0958000					
				07520202020					
			Pass	1362000					
			Pass	07520202020 1363000				1 /	
			1 455	07520202020				igwdot	
			Pass	1364000					
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No	Name	Description	Rule		Attribute	Combination		
				07520202020				
			Pass	1365000				
			Door	07520202020 1502000				i
			Pass	07520202020				
				1536000				i
				07520202020				
				1545000				i
				07520202020				
				1700000				i
				07520202020				i
				3902000				
				07520202021				ł
				0128000				
				07520202021 0139000				, I
				07520202021				
				0390000				l
				07520202021				
				0807000				i
				07520202021				
				0944000				i
				07520202021				i
				0955000				l
				07520202021				i
				1536000 07520202021				
				3966000				i
				07520202022				
			Pass	0140000				i
				07520202022				
				0390000				i
				07520202022				i
				0943000				l
				07520202022				i
				0955000			igwdown	
				07520202023 1545000				i
				07520202024				
				0140000				i
				07520202024				
			Pass	0807000				i
				07520202024				i
				0885000				1
				07520202024				
				0943000				
				07520212021 0120000				i
				07520212021				
				0128000				i
				07520212021				
				0142000				i

SUPPLEMENT

No	Name	Description	Rule		Attribute	Combination			
			Pass	07520212021 0353000					
			1 433	07520212021				\vdash	
			Pass	0354000					
				07520212021					
			Pass	0356000					
			Pass	07520212021 0361000					
			. 433	07520212021			 	╁	
				0872000					
				07520212021					
			Pass	0886000					
			Pass	07520212021 0892000					i
			. 433	07520212021			 	╁	
			Pass	0943000					
				07520212021					
			Pass	0944000					
			Pass	07520212021 0948000					
			1 033	07520212021	<u> </u>		-	+	
			Pass	0949000					i
				07520212021					
			Pass	0950000					
			Pass	07520212021 0951000					
			1 455	07520212021				igwdapprox	
			Pass	0952000					
				07520212021					
			Pass	0953000					
			Pass	07520212021 0955000					
			rass	07520212021					-
			Pass	0958000					
				07520212021					
			Pass	1362000					
			Pass	07520212021 1503000					
			1 455	07520212021				 	
			Pass	1545000					
				07520212022					
				0128000					
				07520212022					
			Pass	0140000 07520212022				igwdapprox	
			Pass	0350000					1
				07520212022					
				0955000					
			Doos	07520212022 1700000					
			Pass	07520212022					
			Pass	3966000					
			1	1	•		I		i l

No	Name	Description	Rule		Attribute	Combination			
				07520212023					
			Pass	0943000					<u> </u>
			Pass	07520212023 0955000			ļ		l
			1 433	07520212023			 	\vdash	
			Pass	1503000			ļ		l
				07520212024			1		
			Pass	0140000					<u> </u>
			Door	07520212024 0943000			ļ		l
				077 X4103000					
				077 X4340000				 	—
				077 X4344000					
				077 X4483000			 	\vdash	
				077 X4484000			 		
				077 X4485000					
				07720182022					
				4483000				ldot	
				07720202021 0111000				1 7	i
				07720212023				├	—
				4483000			ļ		1
				080 X0115000					
			Pass	080 X0122000					
			Pass	080 X4546000			1		
			Pass	080 X8978000					
			_	08020032004			ļ		
			Pass	0111000					
			Pass	08020082009 0115000			ļ		1
			1 433	08020152016				 	
			Pass	0122000			ļ		1
			Pass	083 X0100000			1		
				083 X4028000					
				083 X4161000					
			Pass	083 X4162000					
			Door	08320082011 0100000			ļ		1
			Pass	08320092012				\vdash	—
			Pass	0100000			ļ		1
				08320172017					
			Pass	0100000					
				08320202020					
			Pass	0105000 08320202021			 '	\longmapsto	
			Pass	08320202021 0105000					1
				08320202023			 	$\vdash \vdash$	
				0100000					i
				08320212021					
			Pass	0100000				1 /	i

No	Name	Description	Rule		Attribute	Combination			
				08320212021					
				0105000					
			Pass	084 X8522000					
			Pass	08420212021 8522000					
		,		086 X0108000				-	
			Pass	086 X0143000				-	
			Pass	086 X0189000				\vdash	
			Pass	086 X0205000					
				086 X0223000					
			Pass	086 X0238000					
		,	Pass	086 X0319000					
			Pass	086 X0343000					
			Pass	086 X4077000	1				
			Pass	086 X4096000					
			Pass	086 X4097000			i		
			Pass	086 X4104000					
			Pass	086 X4105000					
			Pass	086 X4115000					
			Pass	086 X4238000					
			Pass	086 X4240000					
			Pass	086 X4242000					
		,	Pass	086 X4353000					
		,	Pass	086 X4587000					l
			Pass	08620132016 0320000					
			Pass	08620152016 0144000					
			. 400	08620152016					
		,	Pass	0335000					ĺ
		,		08620152018					
			Pass	0304000					
			D	08620162016					i
			Pass	0334000					
			Pass	08620162016 0335000					l
				08620162016	 			\vdash	
				0340000					
				08620162017 0174000					l
			F 455	08620162019					—
			Pass	0304000					l
				08620172018				\vdash	
			Pass	0183000					1
			Pass	08620172020 0304000					
			. 433	08620172021				\vdash	
			Pass	0313000					
			D	08620202021					
		i	Pass	0183000	1		1	I ,	i

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No	Name	Description	Rule		Attribute	Combination		
				08620202021				
			Pass	0332000				
			Pass	08620202021 0335000				1
			1 433	08620212022				
			Pass	0163000				l
				08620212024				
			Pass	0304000				l
				088 X0300000				
				088 X4578000				
			Pass	088 X8127000				
			D	08820182018				1
			Pass	0300000 08820192019				-
			Pass	0300000				i
				08820202020			\vdash	
			Pass	0300000				i
			Pass	089 X0212000				
			Pass	089 X0218000				
			Pass	089 X0222000				
			Pass	089 X0224000				
			Pass	089 X0228000				
			Pass	089 X0240000				
			Pass	089 X0243000				
			Pass	089 X0249000				
				089 X0251000				
				089 X0314000				
				089 X0318000				
			Pass	089 X0319000				
			Pass	089 X0321000				-
			Pass	089 X2250000 089 X4404000				-
			Pass Pass	089 X5068000				-
				089 X5231000			$\vdash \vdash \vdash$	l
			. 400	08920152016			\vdash	
			Pass	0240000				i
				08920152020				
			Pass	0228000				
			_	08920162017				l
			Pass	0228000				
			Pass	08920162017 0321000				l
			1 033	08920182019			$\vdash \vdash \vdash$	
			Pass	0228000				
				08920182019				
			Pass	0243000				i
				08920192020				i
			Pass	0213000			igsquare	
			Page	08920192020				ı
			Pass	0222000			1 !	, J

No	Name	Description	Rule		Attribute	Combination		
				08920192020				
			Pass	0228000				
				08920192020				
				0243000				
				08920192020				
			Pass	0337000				
				08920192020				
			Pass	0342000				
				08920192024				
			Pass	0228000				i
				08920202021				
			Pass	0222000				i
				08920202021				
			Pass	0228000				i
				08920202021				
			Pass	0243000				i
				09020172017				
				0400000				
				09020182018				
			Pass	0400000				
				09020192019				
			Pass	0400000				i
				09020202020				
				0400000				l
			Pass	091 X0240000				
				091 X0400000				
				091 X1400000				
				091 X4250000				
				091 X4252000				
			Pass	091 X4290000				
			L	09107520172018				l
				1536000				
				09120142015				
			Pass	0301000				
			D	09120152016				
			Pass	0200000				
			D	09120162017				
				0200000				
				09120172017				
				0700000				
				09120172017				
				0900000				
				09120172018				
				0200000				
				09120172018				
				0400000				
				09120172018				
				0900000				
				09120182018				
			Pass	0400000				j j

No	Name	Description	Rule		Attribute	Combination		
				09120182018				
				0800000				
				09120182019 0200000				1 1
				09120182019				
				0202000				
				09120182019				
				1100000				1
				09120182022				
				0013000				
				09120192019				
				0800000				
				09120192020 0200000				1
				09120192020				
				0202000				1
				09120192020				
				1000000				
				09120192020				
				1300000				
				09120202020 0102000				
				09120202020				
				0247000				
				09120202020				
				0248000				
				09120202020				
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				1000000				
				09120202020				\vdash
				1400000				
				09120202020				
				1901000				
			Pass	09120202021 0251000				i
				09120202021				
				0400000				i l
				09120202021				
				0603000				1
				09120202021				
				0900000				
				09120202022 1400000				
				09120212021				
			Pass	1400000				
				09320192019				
			Pass	0100000				<u>i </u>
				096 X3112000				
				096 X3121000				
			Pass	096 X3123000				1

No	Name	Description	Rule		Attribute	Combination			
			Pass	096 X3128000					
		1	Pass	096 X3130000					
		1	Pass	096 X4902000					
		1	Pass	096 X8862000					
		1		096014					
		·	Pass	X5035000					
		1		09620152016					
		·	Pass	3132000					
		1	_	09620172018					ĺ
		1	Pass	3126000					
		·	Pass	09620182019 3124000					1
		·	1 433	09620192020			1	\vdash	
		1	Pass	3124000					ı
			- 400	09620202021				$\vdash \vdash$	
			Pass	3124000					i
			Pass	097 X0100000	1				
			Pass	097 X0130000	1				
				097 X0134000					
				097 X0360000	1				
		1		097 X0361000					
		1	Pass	097 X0390000					
		1	Pass	097 X0400000					
		1	Pass	097 X0510000					
		·	Pass	097 X0512000					
		1	Pass	097 X0516000					
		1	Pass	097 X0801000					
		1	Pass	097 X0803000					
		1	Pass	097 X0804000					
		1	Pass	097 X0810000					
		1	Pass	097 X0833000					
			Pass	097 X0834000			İ		
			Pass	097 X0838000					
			Pass	097 X4090000					
			Pass	097 X4091000					
			Pass	097 X4166000					
			Pass	097 X4930001					
			Pass	097 X4930002					
		1	Pass	097 X4930003					
			Pass	097 X4930004			İ		
			Pass	097 X4930005			İ		
			Pass	097 X4931000					
		1	Pass	097 X4932000					
			Pass	097 X4950000					
			Pass	097 X4965000					
			Pass	097 X5188000			İ		
			Pass	097 X5189000					
				097 X5193000	1				
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No	Name	Description	Rule		Attribute	Combination			
				097 X5195000					
			Pass	097 X5750000					
				097 X5751000	 		1		\vdash
				097 X5753000	†				
				097 X8337000	 				
				097011	1				
			Pass	X1041000		1			1
				097011					
			Pass	X1082000					1
				097011					
				X4116000					
				09701120122016					1
			Pass	1082000				igsquare	
			Pass	09701120132016 4116000			ĺ		1
			1 455	09701120132017	 	 		igwdot	
			Pass	1082000			ĺ		i
				09701120142016	 			\vdash	$\overline{}$
			Pass	4116000			ĺ		i
				09701120152017					
			Pass	4116000					1
				09701120152019					
			Pass	1082000					
				09701120162016					
			Pass	1082000					
			D	09701120162017					1
			Pass	1082000				igsquare	
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No	Name	Description	Rule		Attribute	Combination		
				09701120202020				
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No	Name	Description	Rule		Attribute	Combination			
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No	Name	Description	Rule		Attribute	Combination			
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No	Name	Description	Rule		Attribute	Combination			
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No	Name	Description	Rule		Attribute	Combination		
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No	Name	Description	Rule		Attribute	Combination			
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			Pass	283 X2989000			ļ		
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No	Name	Description	Rule		Attribute	Combination			
			Pass	313 X8281000					
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			Pass	322 X1400000					
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No	Name	Description	Rule		Attribute	Combination			
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				453 X0052000					
			Pass	456 X8279000					
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U.S. Standard General Ledger Data Validations - Detail

Section VII

No	Name	Description	Rule		Attribute	Combination		
		•		48020202021				
			Pass	5589000				
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				485 X2723000			-	—
			Pass	485 X2728000				
				485 X8267000				-
				48520162016				
			Pass	2728000				1
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			1 400	48520192019				
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			Pass	487 X0900000				
			Pass	487 X0925000				
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			Pass	511 X1733000				
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				512 X4331000				
			Pass	513 X1200000			t	

No	Name	Description	Rule		Attribute	Combination		
			Pass	514 X8285000				
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				0206000 51420182018				
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				51420182019 0206000				
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			Pass	573 X3742000				
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				57920102029 8299000			_	
			Pass	581 X5577000				

SUPPLEMENT

U.S. Standard General Ledger Data Edits - Summary Report

Number	Name	Description	Fatal/Proposed Analytical	Туре	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
1	Fund Balance With Treasury	The sum of USSGL accounts 101000 and 153200 must equal Fund Balance With Treasury from the Central Accounting Reporting System (CARS).	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / SMAF	All	FBWT	SMAF Fund Balance With Treasury
2	Total Budgetary Resources equals the Status of Budgetary Resources	Total budgetary resources must equal the total status of budgetary resources on the SF-133.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / Statement Line	Account Type = EXPND	Budgetary Resources	Status of Budgetary Resources
3	Beginning Budgetary Account Balance	The sum of the beginning balance of USSGL 4000-series accounts must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / Zero	All	Beginning Budgetary Account Balance	Sum of Zero
4	Fund Resources Equals Fund Equities	The sum of USSGL accounts that comprise Fund Resources must equal the sum of USSGL accounts that constitute Fund Equities.		USSGL / USSGL	Account Type = EXPND	Fund Resources	Fund Equities
5	Funds Held Outside of Treasury Business Line Balances	Verify that the balances of the USSGL account(s) must equal the balance for Funds Held Outside of Treasury (FHOT) from the Central Accounting Reporting System (CARS).	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / SMAF	All	Funds Held Outside of Treasury	FHOT Business Line
6	Drawing Rights Business Line	Verify that the balances of the USSGL account(s) must equal the balance for Holding of Special Drawing Rights (HOLDSDR) from the Central Accounting Reporting System (CARS).	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / SMAF	All	Special Drawing Rights Holding	HOLDSDR Business Line

SUPPLEMENT

U.S. Standard General Ledger Data Edits - Summary Report

Number	Name	Description	Fatal/Proposed Analytical	Туре	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
7	Business Line	Verify that the balances of the USSGL account(s) must equal the balance for Reserve Position (RESPOS) from the Central Accounting Reporting System (CARS).	Fatal Period # 12	USSGL / SMAF	All	Reserve Position	RESPOS Business Line
8		Verify that the balances of the USSGL account(s) must equal the balance for Unrealized Discount (UNRLDISC) from the Central Accounting Reporting System (CARS).	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / SMAF	All	Unrealized Discount	UNRLDISC Business Line
9	Agency Securities Business Line	Verify that the balances of the USSGL account(s) must equal the balance for Investment of Agency Securities (INVAGNCYSEC) from the Central Accounting Reporting System (CARS).	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / SMAF	All	Investments In Agency Securities	INVAGNCYSEC Business Line
10	Business Line	Verify that the balances of the USSGL account(s) must equal the balance for Investments in Non-Federal Securities (INVNONFEDSEC and INVFORSEC) from the Central Accounting Reporting System (CARS).	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / SMAF	All	Investments In Non-Federal Securities	INVNONFEDSEC and INVFORSEC Business Lines
11	Business Line	Verify that the balances of the USSGL account(s) must equal the balance for Change in Non-Federal Securities (CGHNONFEDSEC) from the Central Accounting Reporting System (CARS).	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / SMAF	All	Change In Non-Federal Securities	CGHNONFEDSEC Business Line

SUPPLEMENT

Number	Name	Description	Fatal/Proposed Analytical	Туре	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
12	Treasury Securities Business Line	Verify that the balances of the USSGL account(s) must equal the balance for Investments in US Treasury Securities (INVUSTREASSEC) from the Central Accounting Reporting System (CARS).	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / SMAF	All	Investments In US Treasury Securities	INVUSTREASSEC Business Line
13		Verify that the balances of the USSGL account(s) must equal the balance for Unamortized Discount and Premium (ANAMTDISCPREM) from the Central Accounting Reporting System (CARS).	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / SMAF	All	Unamortized Discount;Premium	ANAMTDISCPREM Business Line
14	SF133 Proof	In the SF133, outlays must equal obligations minus spending authority earned minus actual recoveries plus beginning obligated balance plus obligated balance transfers minus net obligated balance.		Statement Line / Statement Line	All	SF133 Lines	SF133 OUTLAYS Lines
15		A canceling TAS must have a zero balance for reimbursements earned and refunds.	Fatal Period # 12	USSGL / Zero	TAS Status Transitioning Code = K	Reimbursements Earned and Refunds	Sum of Zero
16	Orders Zero Balance Check	A canceling TAS must have a zero balance for unfilled customer orders.	Fatal Period # 12	USSGL / Zero	TAS Status Transitioning Code = K	Unfilled Customer Orders	Sum of Zero
17	Undelivered Orders and Contracts Zero Balance Check	A canceling TAS must have a zero balance for undelivered orders and contracts.	Fatal Period # 12	USSGL / Zero	TAS Status Transitioning Code = K	Undelivered Orders and Contracts	Sum of Zero
18		A canceling TAS must have a zero balance for accounts payable and other liabilities.	Fatal Period # 12	USSGL / Zero	TAS Status Transitioning Code = K	Accounts Payable	Sum of Zero

SUPPLEMENT

Number	Name	Description	Fatal/Proposed Analytical	Туре	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
19	Unobligated Balance Zero Balance Check	A canceling TAS must have a zero balance for Unobligated Balances.	Fatal Period # 12	USSGL / Zero	TAS Status Transitioning Code = K	Unobligated Balance	Sum of Zero
20	Outlay Reconciliation	The net of the Gross Outlays and Offsetting Collections lines on the SF133 must equal the net outlays from Central Accounting and Reporting System (net outlays on the SMAF file).	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / SMAF	Account Type = EXPND	SF133 Lines	SMAF Net Outlays
21		The amount for the current fiscal year beginning USSGL accounts must equal the amount for the GTAS calculated beginning balances.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Closing Edit	Is New TAS = N	GTAS Calculated Beginning Balance	Current Fiscal Year Beginning Balance
22	Beginning Proprietary Account Balance	The sum of the beginning balances for the proprietary USSGL accounts must equal zero for each reported TAS.	01/02/03/04/05/06	USSGL / Zero	All	Beginning Proprietary Balance	Sum of Zero
23		The sum of the pre-closing ending balances for the proprietary USSGL accounts must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / Zero	All	Ending Proprietary Balance	Sum of Zero
24	Ending Budgetary Account Balance	The sum of the pre-closing ending balance of USSGL 4000-series accounts must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / Zero	All	Ending Budgetary Balance	Sum of Zero
25	Ending Memo Account Balance	The sum of the pre-closing ending balance of USSGL 8000-series accounts must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / Zero	All	Ending Memo Balance	Sum of Zero

SUPPLEMENT

Number	Name	Description	Fatal/Proposed Analytical	Туре	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
26	Beg Bal = Pre- closing Bal for 420100	Pre-closing USSGL 420100 balances must equal the same year's beginning balance for that USSGL account. This ensures that no activity was reported to this USSGL throughout the year.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / USSGL	All	Beginning Balance	Pre-closing Balance
27	Beg Bal = Pre- closing Bal for 413900	Pre-closing USSGL 413900 balances must equal the same year's beginning balance for that USSGL account. This ensures that no activity was reported to this USSGL throughout the year.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / USSGL	All	Beginning Balance	Pre-closing Balance
28	Beg Bal = Pre- closing Bal for 414900	Pre-closing USSGL 414900 balances must equal the same year's beginning balance for that USSGL account. This ensures that no activity was reported to this USSGL throughout the year.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / USSGL	All	Beginning Balance	Pre-closing Balance
29	Beg Bal = Pre- closing Bal for 310000	Pre-closing USSGL 310000 balances must equal the same year's beginning balance for that USSGL account. This ensures that no activity was reported to this USSGL throughout the year.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / USSGL	All	Beginning Balance	Pre-closing Balance
30	Beg Bal = Pre- closing Bal for 331000	Pre-closing USSGL 331000 balances must equal the same year's beginning balance for that USSGL account. This ensures that no activity was reported to this USSGL throughout the year.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / USSGL	All	Beginning Balance	Pre-closing Balance

SUPPLEMENT

Number	Name	Description	Fatal/Proposed Analytical	Туре	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
31	Imputed Financing Source/Cost Edit	The sum of USSGL accounts 578000 and 673000 must equal zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / Zero	All	Imputed Financing Source/Cost	Sum of Zero
32	Appropriations Used and Expended Appropriations Edit (Accrued)	USSGL account 310700 and USSGL account 570000 must equal the sum of zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / Zero	All	Appropriations Used/Expended - Accrued	Sum of Zero
33	UCAD Reciprocal Category 7 Transferred-In	The sum of Special & Trust Fund (APSPCEXP) and Surplus, Special/Trust Fund for Restoration (SRRCTUR) BETC transactions for a TAS must equal USSGL 574000.	Proposed Analytical	USSGL/SMAF	All	Appropriated Special/Trust Fund Receipts Transferred- In	ВЕТС
34	UCAD Reciprocal Category 7 Transferred-Out	The sum of Special & Trust Fund (APSPCUR) and Surplus, Special/Trust Fund for Restoration (SRRCTEXP) BETC transactions for a TAS must equal USSGL 574500.	Proposed Analytical	USSGL / SMAF	All	Appropriated Special/Trust Fund Receipts Transferred- Out	BETC
35	UCAD Reciprocal Category 8 Transferred-In	The sum of the Appropriation Transfer, Increase (AXFERC), and Balance Transfer, Increase (BXFERC) BETC transactions for a TAS must equal the sum of the USSGL 310200 and 575500	Proposed Analytical	USSGL / SMAF	All	Appropriation and Balance Transfers-In	BETC
36	Category 8	The sum of the Appropriation Transfer, Decrease (AXFERD), and Balance Transfer, Decrease (BXFERD) BETC transactions for a TAS must equal the sum of the USSGL 310300 and 576500	Proposed	USSGL / SMAF	All	Appropriation and Balance	ВЕТС

SUPPLEMENT

Number	Name	Description	Fatal/Proposed Analytical	Туре	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
37	Budgetary USSGL accounts and Appropriation Transfer BETCs "AXFERC" and "AXFERD"	The sum of Appropriation Transfer BETC transactions (AXFERC and AXFERD) for a TAS must equal the sum of specific budgetary USSGL accounts.	Proposed Analytical	USSGL / SMAF	Account Type = EXPND	Appropriation Transfers Budgetary	ВЕТС
38	Accounts and Balance Transfer BETCs "BXFERC"	The sum of Balance Transfer BETC transactions (BXFERC and BXFERD) for a TAS must equal the sum of specific USSGL accounts for that TAS.		USSGL / SMAF	Account Type = EXPND	Balance Transfers Budgetary	BETC
39	Accounts and Capital Transfer	The sum of Capital Transfer BETC transactions (CXFERC and CXFERD) for a TAS must equal the sum of USSGL accounts 414201, 415100, 415200, 439200 and 439300		USSGL / SMAF	Account Type = EXPND	Capital Transfer Budgetary	BETC
40	Category 11	The sum of Capital Transfer BETC transactions (CXFERC) for a TAS must equal USSGL account 575600	Proposed Analytical	USSGL / SMAF	All	Capital Transfers-In	BETC
41	Category 11	The sum of Capital Transfer (CXFERD) BETC transactions for a TAS must equal USSGL account 576600	Proposed Analytical	USSGL / SMAF	All	Capital Transfers-Out	BETC
42	Recoveries of Prior Year	The Sum of USSGL accounts 413400 and 414400 must be less than or equal to the sum of USSGL accounts 487100 and 497100.	·	USSGL / USSGL	Account Type = EXPND	Withdrawn Authority	Recovered Prior Year Obligations

SUPPLEMENT

Number	Name	Description	Fatal/Proposed Analytical	Туре	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
43	Reclassified Net Position Lines		Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / Statement Line	All	Reclassified Balance Sheet	Reclassified Statement of Changes in Net Position
44	Reclassified Balance Sheet Check	The Total Assets line must equal the Total Liabilities and Net Position line.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / Statement Line	All	Total Assets	Total Liabilities and Net Position
45	Fiscal Year Proprietary Closing Edit	The amount for the current fiscal year beginning USSGL accounts must equal the amount for the GTAS calculated beginning balances.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Closing Edit	Is New TAS = N	GTAS Calculated Beginning Balance	Current Fiscal Year Beginning Balance
46	Account Balance for Prior Year Adjustments Backdated in	5 , ,	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / Zero	Account Type = EXPND	Budgetary Prior Year Adjustments Backdated	Sum of Zero
47	Account Balance for Prior Year Adjustments Not Backdated in	, -	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / Zero	Account Type = EXPND	Budgetary Prior Year Adjustments Not Backdated	Sum of Zero

SUPPLEMENT

Number	Name	Description	Fatal/Proposed Analytical	Туре	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
48	Budgetary USSGL Accounts and Reappropriations	The sum of Reappropriation (RAPPRC/RAPPRD) BETC transactions for a TAS must equal USSGL account 439000 for that TAS.	Proposed Analytical	USSGL / SMAF	Account Type = EXPND	Budgetary Reappropriations Transferred-Out	BETC
49	Normal Warrants Edit (Budgetary)	The BETC balances from the Central Accounting Reporting System (CARS) that represent all normal warrant activity should equal the sum of the relative 4000-series USSGL accounts.		Statement Line / SMAF	All	USSGL	BETC
50	Normal Warrants Edit (Proprietary)	The BETC balances from the Central Accounting Reporting System (CARS) that represent all normal warrant activity should equal the corresponding proprietary USSGL accounts.	Fatal Period # 10/11/12	Statement Line / SMAF	All	USSGL	ВЕТС
51	USSGLs 415700 and 439700	The ending balance of USSGL 415700 can not exceed the ending balance of USSGL 439700.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / USSGL	All	USSGL 415700	USSGL 439700
52	USSGLs 415800 and 439800	The ending balance of USSGL 415800 can not exceed the ending balance of USSGL 439800.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / USSGL	All	USSGL 415800	USSGL 439800
53	Spending Authority, Collected, Discretionary	Spending authority from offsetting collections, collected, discretionary, (SF 133 line 1700) must be greater than or equal to zero.	Proposed Analytical	Statement Line / Statement Line	Account Type = EXPND	Spending Authority from Offsetting Collections, Discretionary	Sum of Zero

SUPPLEMENT

Number	Name	Description	Fatal/Proposed Analytical	Туре	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
54	Spending Authority, Collected, Mandatory	Spending authority from offsetting collections, collected, mandatory (SF 133 line 1800) must be greater than or equal to zero.	Proposed Analytical	Statement Line / Statement Line	Account Type = EXPND	Spending Authority from Offsetting Collections, Mandatory	Sum of Zero
55		Total Reimbursable and Direct Obligations (SF 133 lines 2004 and 2104) must be greater than or equal to zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / Statement Line	Account Type = EXPND	Total Reimbursable and Direct Obligations	Sum of Zero
56	Fiscal Service Investments- Interest Payable	The amounts of Interest Payable that are submitted by Fiscal Service must equal the sum of each Agency's reciprocal Interest Receivable USSGLs	Proposed Analytical	USSGL / Fiduciary	All	Reciprocal Interest	Fiscal Service Interest Payable
57	Fiscal Service Investments- Liabilities (Securities Issued, Discount, Premium, and Amortization)	The sum of liabilities that are submitted by Fiscal Service must equal the sum of each agency's reciprocal asset USSGLs	Proposed Analytical	USSGL / Fiduciary	All	Reciprocal Assets	Fiscal Service Liabilities
58	Fiscal Service Investments- Interest Expense	The amounts of interest expense that are submitted by Fiscal Service must equal the sum of each agency's reciprocal revenue USSGLs (Including Gains and Losses)	Proposed Analytical	USSGL / Fiduciary	All	Reciprocal Revenue	Fiscal Service Interest Expense
59	Fiscal Service Borrowings- Receivable		Proposed Analytical	USSGL / Fiduciary	All	Interest Payable	Fiscal Service Receivables

SUPPLEMENT

Number	Name	Description	Fatal/Proposed Analytical	Туре	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
60	Fiscal Service Borrowings- Asset	The amounts of Assets that are submitted by Fiscal Service must equal the amount of each Agency's reciprocal Liability USSGL	Proposed Analytical	USSGL / Fiduciary	All	Reciprocal Liability	Fiscal Service Assets
61	Fiscal Service Borrowings- Revenue	The amount of Revenue (including Gains and Losses) that is submitted by Fiscal Service must equal the amount of each Agency's reciprocal Interest Expense USSGL	Proposed Analytical	USSGL / Fiduciary	All	Reciprocal Interest Expense	Fiscal Service Revenue
62	FFB Borrowings- Receivables	The amount of Interest Receivable that is submitted by FFB must equal the amount of each Agency's Accrued Interest Payable	Proposed Analytical	USSGL / Fiduciary	All	Interest Payable	FFB Receivables
63	FFB Borrowings- Asset	The amount of Assets that are submitted by FFB must equal the amount of each Agency's reciprocal Liability USSGL.	Proposed Analytical	USSGL / Fiduciary	All	Reciprocal Liability	FFB Assets
64	FFB Borrowings- Revenue	The amount of Interest Revenue (Including Gains and Losses) submitted by FFB must equal each Agency's reciprocal Interest Expense US SGLs	Proposed Analytical	USSGL / Fiduciary	All	Reciprocal Interest Expense	FFB Revenue
65	Cancelled Authority Edit	The BETC balances from the Central Accounting Reporting System (CARS) that represent year-end cancelled authority activity should equal USSGL account 435000	Fatal Period # 12	Statement Line / SMAF	All	Cancelled Authority USSGL	

SUPPLEMENT

Number	Name	Description	Fatal/Proposed Analytical	Туре	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
66	Adjustments to Indefinite Appropriations Edit	The sum of Indefinite Year- end Adjustments (APINDYEC/APINDYED) BETC transactions for a TAS must equal USSGL account 439100 for that TAS	Fatal Period # 12	Statement Line / SMAF	All		Adjustments to Indefinite Appropriations BETC
67	Derived from Available Special and Trust Fund	The total End balance for USSGL 411400 must equal the balance for BETCs related to collections to available receipts in the Central Accounting Reporting System (CARS).	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / SMAF	All	USSGL	BETC
68	Fund Receipt	The sum of the ending balances in USSGL accounts 411300, 435500, 438700, and 438800 must equal the balance of BETCs related to Unappropriated Special and Trust Funds in the Central Accounting Reporting System (CARS).	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / SMAF	All	USSGL	BETC
69	Disaster Emergency Fund Code "A" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "A" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / Zero	All	USSGL Accounts	Sum of Zero
70	Code "B" Balance	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "B" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / Zero	All	USSGL Accounts	Sum of Zero

SUPPLEMENT

Number	Name	Description	Fatal/Proposed Analytical	Туре	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
71	Disaster Emergency Fund Code "C" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "C" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / Zero	All	USSGL Accounts	Sum of Zero
72	Disaster Emergency Fund Code "D" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "D" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / Zero	All	USSGL Accounts	Sum of Zero
73	Disaster Emergency Fund Code "E" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "E" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / Zero	All	USSGL Accounts	Sum of Zero
74	SF133 Line 1070 Balance Check	The value of SF133 line 1070 (excluding anticipated lines) must be greater than or equal to zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / Statement Line	Account Type = EXPND	SF133 Line 1070	Sum of Zero
75	SF133 Line 1160 Balance Check	The value of SF133 line 1160 (excluding anticipated lines) must be greater than or equal to zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / Statement Line	Account Type = EXPND	SF133 Line 1160	Sum of Zero
76	SF133 Line 1180 Balance Check	The value of SF133 line 1180 (excluding anticipated lines) must be greater than or equal to zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / Statement Line	Account Type = EXPND	SF133 Line 1180	Sum of Zero
77	SF133 Line 1340 Balance Check	The value of SF133 line 1340 (excluding anticipated lines) must be greater than or equal to zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / Statement Line	Account Type = EXPND	SF133 Line 1340	Sum of Zero

SUPPLEMENT

Number	Name	Description	Fatal/Proposed Analytical	Туре	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
78	SF133 Line 1540 Balance Check	The value of SF133 line 1540 (excluding anticipated lines) must be greater than or equal to zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / Statement Line	Account Type = EXPND	SF133 Line 1540	Sum of Zero
79	SF133 Line 1750 Balance Check	The value of SF133 line 1750 (excluding anticipated lines) must be greater than or equal to zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / Statement Line	Account Type = EXPND	SF133 Line 1750	Sum of Zero
80	SF133 Line 1260 Balance Check	The value of SF133 line 1260 (excluding anticipated lines) must be greater than or equal to zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / Statement Line	Account Type = EXPND	SF133 Line 1260	Sum of Zero
81	SF133 Line 1280 Balance Check	The value of SF133 line 1280 (excluding anticipated lines) must be greater than or equal to zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / Statement Line	Account Type = EXPND	SF133 Line 1280	Sum of Zero
82	SF133 Line 1440 Balance Check	The value of SF133 line 1440 (excluding anticipated lines) must be greater than or equal to zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / Statement Line	Account Type = EXPND	SF133 Line 1440	Sum of Zero
83	SF133 Line 1640 Balance Check	The value of SF133 line 1640 (excluding anticipated lines) must be greater than or equal to zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / Statement Line	Account Type = EXPND	SF133 Line 1640	Sum of Zero
84	SF133 Line 1850 Balance Check	The value of SF133 line 1850 (excluding anticipated lines) must be greater than or equal to zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / Statement Line	Account Type = EXPND	SF133 Line 1850	Sum of Zero
85	SF133 Line 4030 Balance Check	The value of SF133 line 4030 must be less than or equal to zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / Statement Line	Account Type = EXPND	SF133 Line 4030	Sum of Zero
86	SF133 Line 4033 Balance Check	The value of SF133 line 4033 must be less than or equal to zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / Statement Line	Account Type = EXPND	SF133 Line 4033	Sum of Zero

SUPPLEMENT

Number	Name	Description	Fatal/Proposed Analytical	Туре	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
87	SF133 Line 4034 Balance Check	The value of SF133 line 4034 must be less than or equal to zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / Statement Line	Account Type = EXPND	SF133 Line 4034	Sum of Zero
88	SF133 Line 4120 Balance Check	The value of SF133 line 4120 must be less than or equal to zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / Statement Line	Account Type = EXPND	SF133 Line 4120	Sum of Zero
89	SF133 Line 4123 Balance Check	The value of SF133 line 4123 must be less than or equal to zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / Statement Line	Account Type = EXPND	SF133 Line 4123	Sum of Zero
90	SF133 Line 4124 Balance Check	The value of SF133 line 4124 must be less than or equal to zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / Statement Line	Account Type = EXPND	SF133 Line 4124	Sum of Zero
91	SF133 Line 4010 Balance Check	The value of SF133 line 4010 must be greater than or equal to zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / Statement Line	Account Type = EXPND	SF133 Line 4010	Sum of Zero
92	SF133 Line 4011 Balance Check	The value of SF133 line 4011 must be greater than or equal to zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / Statement Line	Account Type = EXPND	SF133 Line 4011	Sum of Zero
93	SF133 Line 4100 Balance Check	The value of SF133 line 4100 must be greater than or equal to zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / Statement Line	Account Type = EXPND	SF133 Line 4100	Sum of Zero
94	SF133 Line 4101 Balance Check	The value of SF133 line 4101 must be greater than or equal to zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / Statement Line	Account Type = EXPND	SF133 Line 4101	Sum of Zero
95		The value of this line must be greater than or equal to zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / Statement Line	Account Type = EXPND	SF133 Line 4110	Sum of Zero

SUPPLEMENT

Number	Name	Description	Fatal/Proposed Analytical	Туре	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
96	Discretionary Gross Outlays From New Authority Versus Discretionary Gross Budget Authority	Discretionary gross outlays from new authority (SF 133 line 4010) should not exceed the discretionary gross budget authority (SF 133 line 4000 minus anticipated amounts). If this instance is caused by a reduction of unobligated balances, submit a GTAS override.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / Statement Line	TAS Status = U	Discretionary gross outlays from new authority	Discretionary gross budget authority minus anticipated accounts
97	Outlays From New Authority Versus	Mandatory gross outlays from new authority (SF 133 line 4100) should not exceed the mandatory gross budget authority (SF 133 line 4090 minus anticipated amounts). If this instance is caused by a reduction of unobligated balances, submit a GTAS override.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / Statement Line	TAS Status = U	Mandatory gross outlays from new authority	Mandatory gross budget authority minus anticipated accounts
98	Gross Outlays from New Budget Authority vs New Obligations Incurred (Unexpired TAS)	Total gross outlays from new budget authority (sum of SF133 Lines 4010 and 4100) should not exceed new obligations incurred (SF133 Line 2170).	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	Statement Line / Statement Line	Account Type = EXPND	Total Gross Outlays from New Budget Authority	New Obligations Incurred
99	Treasury vs Unexpended Appropriations	Fund Balance with Treasury While Awaiting a Warrant (USSGL 109000) must equal Unexpended Appropriations While Awaiting a Warrant (USSGL 309000).	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / USSGL	All	Fund Balance with Treasury While Awaiting a Warrant	Unexpended Appropriations While Awaiting a Warrant
100	Code "F" Balance	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "F" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / Zero	All	USSGL Accounts	Sum of Zero

SUPPLEMENT

Number	Name	Description	Fatal/Proposed Analytical	Туре	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
101	Disaster Emergency Fund Code "G" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "G" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / Zero	All	USSGL Accounts	Sum of Zero
102		The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "H" must equal zero for each reported TAS	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / Zero	All	USSGL Accounts	Sum of Zero
103	Disaster Emergency Fund Code "I" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "I" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / Zero	All	USSGL Accounts	Sum of Zero
104	Disaster Emergency Fund Code "J" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "J" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / Zero	All	USSGL Accounts	Sum of Zero
105	Disaster Emergency Fund Code "K" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "K" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / Zero	All	USSGL Accounts	Sum of Zero
106	Code "L" Balance	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "L" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / Zero	All	USSGL Accounts	Sum of Zero

SUPPLEMENT

Number	Name	Description	Fatal/Proposed Analytical	Туре	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
107	0 ,	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "M" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / Zero	All	USSGL Accounts	Sum of Zero
108	DOL FECA- Receivable	The amount of FECA Receivable that are submitted by the Department of Labor must equal the sum of each Agency's reciprocal FECA Liability USSGL.	Proposed Analytical	USSGL / Fiduciary	All	Reciprocal FECA Liability	DOL FECA Receivable
109	DOL FECA- Revenue	The amount of FECA Revenue that are submitted by the Department of Labor must equal the sum of each Agency's reciprocal FECA Expense USSGL.	Proposed Analytical	USSGL / Fiduciary	All	Reciprocal FECA Expense	DOL FECA Revenue
110	DOL Unemployment Benefit- Receivable	The amount of Unemployment Benefit Receivable that are submitted by the Department of Labor must equal the sum of each Agency's reciprocal Unemployment Benefit Liability USSGL.	Proposed Analytical	USSGL / Fiduciary	All	Reciprocal Unemployment Benefit Liability	DOL Unemployment Benefit Receivable
111	DOL Unemployment Benefit- Revenue	The amount of Unemployment Benefit Revenue that are submitted by the Department of Labor must equal the sum of each Agency's reciprocal Unemployment Benefit Expense USSGL.	Proposed Analytical	USSGL / Fiduciary	All		DOL Unemployment Benefit Revenue

SUPPLEMENT

Number	Name	Description	Fatal/Proposed Analytical	Туре	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
112	OPM Retirement Benefit- Receivable	The amount of Retirement Benefit Receivable that are submitted by the Office of Personnel Management must equal the sum of each Agency's reciprocal Retirement Benefit Liability USSGL.	Proposed Analytical	USSGL / Fiduciary	All	Reciprocal Retirement Benefit Liability	OPM Retirement Benefit Receivable
113	OPM Retirement Benefit- Revenue	The amount of Retirement Benefit Revenue that are submitted by the Office of Personnel Management must equal the sum of each Agency's reciprocal Retirement Benefit Expense USSGL.	Proposed Analytical	USSGL / Fiduciary	All	Reciprocal Retirement Benefit Expense	OPM Retirement Benefit Revenue
114	OPM Life Insurance- Receivable	The amount of Life Insurance Receivable that are submitted by the Office of Personnel Management must equal the sum of each Agency's reciprocal Life Insurance Liability USSGL.	Proposed Analytical	USSGL / Fiduciary	All	Reciprocal Life Insurance Liability	OPM Life Insurance Receivable
115	OPM Life Insurance- Revenue	The amount of Life Insurance Revenue that are submitted by the Office of Personnel Management must equal the sum of each Agency's reciprocal Life Insurance Expense USSGL.	Proposed Analytical	USSGL / Fiduciary	All	Reciprocal Life Insurance Expense	OPM Life Insurance Revenue
116	OPM Health Insurance- Receivable	The amount of Health Insurance Receivable that are submitted by the Office of Personnel Management must equal the sum of each Agency's reciprocal Health Insurance Liability USSGL.	Proposed Analytical	USSGL / Fiduciary	All	Reciprocal Health Insurance Liability	OPM Health Insurance Receivable

SUPPLEMENT

Number	Name	Description	Fatal/Proposed Analytical	Туре	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
117	OPM Health Insurance- Revenue	The amount of Health Insurance Revenue that are submitted by the Office of Personnel Management must equal the sum of each Agency's reciprocal Health Insurance Expense USSGL.	Proposed Analytical	USSGL / Fiduciary	All	Reciprocal Health Insurance Expense	OPM Health Insurance Revenue
118		The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "N" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / Zero	All	USSGL Accounts	Sum of Zero
119		The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "O" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / Zero	All	USSGL Accounts	Sum of Zero
120		The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "P" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / Zero	All	USSGL Accounts	Sum of Zero
121	Disaster Emergency Fund Code "R" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "R" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / Zero	All	USSGL Accounts	Sum of Zero
122	Disaster Emergency Fund Code "S" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "S" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / Zero	All	USSGL Accounts	Sum of Zero

SUPPLEMENT

Number	Name	Description	Fatal/Proposed Analytical	Туре	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
123	Disaster Emergency Fund	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "T" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / Zero	All	USSGL Accounts	Sum of Zero
124	Appropriations Used and Expended Appropriations Edit (Disbursed)	USSGL account 310710 and USSGL account 570010 must equal the sum of zero.	Proposed Analytical	USSGL / Zero	All	Appropriations Used/Expended - Disbursed	Sum of Zero
125	Subsidy Collected	The sum of the BETCs-COLLSBSD, COLLSBAJ, COLLUR, COLLURAJ must equal the ending balances of USSGL 427100-Actual Program Fund Subsidy Collected. This edit applies to financing accounts only (TAS with Financing Indicator of "D" or "G").	Proposed Analytical	Statement Line / SMAF	All	USSGL	ветс
126	Fees Collected	The sum of the BETCs-FEECOLL, FEECOLAJ must equal the ending balance of USSGL 426100-Actual Collections of Business-Type Fees. This edit applies to financing accounts only (TAS with Financing Indicator of "D" or "G").		Statement Line / SMAF	All	USSGL	ветс
127	Loan Principal Collected	The sum of the BETCs-PRINREP, PRINREAJ must equal the ending balance of USSGL 426200-Actual Collections of Loan Principal. This edit applies to financing accounts only (TAS with Financing Indicator of "D" or "G").	Proposed Analytical	Statement Line / SMAF	All	USSGL	BETC

SUPPLEMENT

Number	Name	Description	Fatal/Proposed Analytical	Туре	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
128	Loan Interest Collected	The sum of the BETCs-INTREP, INTREPAJ must equal the ending balance of USSGL 426300-Actual Collections of Loan Interest. This edit applies to financing accounts only (TAS with Financing Indicator of "D" or "G").		Statement Line / SMAF	All	USSGL	ВЕТС
129	Proceeds of Foreclosed Property Collected	The sum of the BETCs-PFPCOLL, PFPCOLAJ must equal the ending balance of USSGL 426500-Actual Collections From Sale of Foreclosed Property. This edit applies to financing accounts only (TAS with Financing Indicator of "D" or "G").		Statement Line / SMAF	All	USSGL	ВЕТС
130	Rent Collected	The sum of the BETCs-RENTCOLL, RENTCOAJ must equal the ending balance of USSGL 426400-Actual Collections of Rent. This edit applies to financing accounts only (TAS with Financing Indicator of "D" or "G").		Statement Line / SMAF	All	USSGL	BETC
131	Other Federal Collections	The sum of the BETCs-OACFED, OACFEDAJ must equal the ending balance of USSGL 427700-Other Actual Collections-Federal/Non-Federal Exception Sources. This edit applies to financing accounts only (TAS with Financing Indicator of "D" or "G").		Statement Line / SMAF	All	USSGL	ВЕТС

SUPPLEMENT

Number	Name	Description	Fatal/Proposed Analytical	Туре	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
132	Other Non- Federal Collections	The sum of the BETCs-ONFCOLL, ONFCOLAJ must equal the ending balance of USSGL 426600-Other Actual Business-Type Collections From Non-Federal Sources. This edit applies to financing accounts only (TAS with Financing Indicator of "D" or "G").	Proposed Analytical	Statement Line / SMAF	All	USSGL	BETC
133	From General Fund	The sum of USSGL account 310710 and the change in USSGL account 141000, relative to appropriations from the General Fund, must equal the sum of the General Fund disbursement BETCs.	Proposed Analytical	Statement Line / SMAF	All	USSGL	ВЕТС
134		The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "U" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / Zero	All	USSGL Accounts	Sum of Zero
135		The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "V" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / Zero	All	USSGL Accounts	Sum of Zero
136	Code "W" Balance	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "W" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / Zero	All	USSGL Accounts	Sum of Zero

SUPPLEMENT

Number	Name	Description	Fatal/Proposed Analytical	Туре	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
137	0 ,	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "X" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/1 2	USSGL / Zero	All	USSGL Accounts	Sum of Zero
138	0 ,	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "Y" must equal zero for each reported TAS.		USSGL / Zero	All	USSGL Accounts	Sum of Zero
139	0 ,	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "Z" must equal zero for each reported TAS.		USSGL / Zero	All	USSGL Accounts	Sum of Zero
140	SF133 Line 5311 Balance Check	The value of this line must be greater than or equal to zero	Proposed Analytical	Statement Line / Statement Line	Account Type = EXPND	SF133 Line 5311	Sum of Zero
141	SF133 Line 5312 Balance Check	The value of this line must be greater than or equal to zero	Proposed Analytical	Statement Line / Statement Line	Account Type = EXPND	SF133 Line 5312	Sum of Zero
142	SF133 Line 5313 Balance Check	The value of this line must be greater than or equal to zero	Proposed Analytical	Statement Line / Statement Line	Account Type = EXPND	SF133 Line 5313	Sum of Zero
143	SF133 Line 5314 Balance Check	The value of this line must be greater than or equal to zero	Proposed Analytical	Statement Line / Statement Line	Account Type = EXPND	SF133 Line 5314	Sum of Zero
144	SF133 Line 5321 Balance Check	The value of this line must be greater than or equal to zero	Proposed Analytical	Statement Line / Statement Line	Account Type = EXPND	SF133 Line 5321	Sum of Zero
145	SF133 Line 5322 Balance Check	The value of this line must be greater than or equal to zero	Proposed Analytical	Statement Line / Statement Line	Account Type = EXPND	SF133 Line 5322	Sum of Zero
146	SF133 Line 5323 Balance Check	The value of this line must be greater than or equal to zero	Proposed Analytical	Statement Line / Statement Line	Account Type = EXPND	SF133 Line 5323	Sum of Zero
147		The value of this line must be greater than or equal to zero	Proposed Analytical	Statement Line / Statement Line	Account Type = EXPND	SF133 Line 5324	Sum of Zero

SUPPLEMENT

Number	Name	Description	Fatal/Proposed Analytical	Туре	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
148	SF133 Line 5331 Balance Check	The value of this line must be greater than or equal to zero	Proposed Analytical	Statement Line / Statement Line	Account Type = EXPND	SF133 Line 5331	Sum of Zero
149	SF133 Line 5341 Balance Check	The value of this line must be greater than or equal to zero	Proposed Analytical	Statement Line / Statement Line	Account Type = EXPND	SF133 Line 5341	Sum of Zero
151	SF133 Line 5333 Balance Check	The value of this line must be greater than or equal to zero.	Proposed Analytical	Statement Line / Statement Line	Account Type = EXPND	SF133 Line 5333	Sum of Zero
152	SF133 Line 5334 Balance Check	The value of this line must be greater than or equal to zero.	Proposed Analytical	Statement Line / Statement Line	Account Type = EXPND	SF133 Line 5334	Sum of Zero
154	SF133 Line 5343 Balance Check	The value of this line must be greater than or equal to zero.	Proposed Analytical	Statement Line / Statement Line	Account Type = EXPND	SF133 Line 5343	Sum of Zero
155	SF133 Line 5344 Balance Check	The value of this line must be greater than or equal to zero.	Proposed Analytical	Statement Line / Statement Line	Account Type = EXPND	SF133 Line 5344	Sum of Zero
950	Custodial Activity Verification 1	The sum of USSGL accounts 599000 and 599100 must equal current year activity in USSGL account 298000.	Proposed Analytical	Statement Line / Statement Line	All	Liability	Revenues
951	Custodial Activity Verification 2	The sum of USSGL accounts 599300 and 599400 must equal current year activity in USSGL account 298500.	Proposed Analytical	Statement Line / Statement Line	All	Liability	Revenues

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 1

Rule Name: Fund Balance With Treasury

Description: The sum of USSGL accounts 101000 and 153200 must equal Fund Balance With Treasury from the Central Accounting

Reporting System (CARS).

Type: SM: USSGL / SMAF

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

	Left Side	Attribute Con	nbination	Right Side Attribute Combination			
USSGL Account Number	Begin/End			SMAF			
101000	Е			FBWT			
153200	Е						

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 2

Rule Name: Total Budgetary Resources equals the Status of Budgetary Resources

Description: Total budgetary resources must equal the total status of budgetary resources on the SF-133.

Type: LN: Statement Line / Statement Line

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

Left Side Attribute Combination			Right Side Attribute Combination			
Statement	Line Number	Operand	Statement	Line Number	Operand	
SF 133: Report on Budget Execution and Budgetary Resources	1000 - Unobligated balance brought forward, Oct 1	+	SF 133: Report on Budget Execution and Budgetary Resources	2001 - Category A (by quarter)	+	
SF 133: Report on Budget Execution and Budgetary Resources	1010 - Unobligated balance transferred to other accounts (-)	+	SF 133: Report on Budget Execution and Budgetary Resources	2002 - Category B (by project)	+	
SF 133: Report on Budget Execution and Budgetary Resources	1011 - Unobligated balance transferred from other accounts	+	SF 133: Report on Budget Execution and Budgetary Resources	2003 - Exempt from apportionment	+	
SF 133: Report on Budget Execution and Budgetary Resources	1012 - Unobligated balance transfers between expired and unexpired accounts (+ or -)	+	SF 133: Report on Budget Execution and Budgetary Resources	2101 - Category A (by quarter)	+	
SF 133: Report on Budget Execution and Budgetary Resources	1013 - Unobligated balance of contract authority transferred to or from other accounts (net) (+ or -)	+	SF 133: Report on Budget Execution and Budgetary Resources	2102 - Category B (by project)	+	
SF 133: Report on Budget Execution and Budgetary Resources	1020 - Adjustment to unobligated balance brought forward, Oct 1 (+ or -)	+	SF 133: Report on Budget Execution and Budgetary Resources	2103 - Exempt from apportionment	+	
SF 133: Report on Budget Execution and Budgetary Resources	1021 - Recoveries of prior year unpaid obligations	+	SF 133: Report on Budget Execution and Budgetary Resources	2201 - Available in the current period	+	
SF 133: Report on Budget Execution and Budgetary Resources	1022 - Capital transfer of unobligated balances to general fund (-)	+	SF 133: Report on Budget Execution and Budgetary Resources	2202 - Available in subsequent periods	+	
SF 133: Report on Budget Execution and Budgetary Resources	1023 - Unobligated balances applied to repay debt (-)	+	SF 133: Report on Budget Execution and Budgetary Resources	2203 - Anticipated (+ or -)	+	
SF 133: Report on Budget Execution and Budgetary Resources	1024 - Unobligated balance of borrowing authority withdrawn (-)	+	SF 133: Report on Budget Execution and Budgetary Resources	2301 - Available in the current period	+	
SF 133: Report on Budget Execution and Budgetary Resources	1025 - Unobligated balance of contract authority withdrawn (-	+	SF 133: Report on Budget Execution and Budgetary Resources	2302 - Available in subsequent periods	+	
SF 133: Report on Budget Execution and Budgetary Resources	1026 - Adjustment for change in allocation of trust fund limitation or foreign exchange valuation	+	SF 133: Report on Budget Execution and Budgetary Resources	2303 - Anticipated (+ or -)	+	
SF 133: Report on Budget Execution and Budgetary Resources	1027 - Adjustment in unobligated balances for change in investments of zero coupon bonds (special and non- revolving trust funds)	+	SF 133: Report on Budget Execution and Budgetary Resources	2401 - Deferred	+	
SF 133: Report on Budget Execution and Budgetary Resources	1028 - Adjustment in unobligated balances for change in investments of zero coupon bonds (revolving funds)	+	SF 133: Report on Budget Execution and Budgetary Resources	2402 - Withheld pending rescission	+	

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 2

Rule Name: Total Budgetary Resources equals the Status of Budgetary Resources

Description: Total budgetary resources must equal the total status of budgetary resources on the SF-133.

Type: LN: Statement Line / Statement Line

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

Left Side	Attribute Combination		Right Side Attribute Combination			
Statement	Line Number	Operand	Statement	Line Number	Operand	
SF 133: Report on Budget	1029 - Other balances	+	SF 133: Report on Budget	2403 - Other	+	
Execution and Budgetary	withdrawn to Treasury (-)		Execution and Budgetary			
Resources			Resources			
SF 133: Report on Budget	1030 - Other balances	+	SF 133: Report on Budget	2413 - Expired unobligated	+	
Execution and Budgetary	withdrawn to special or trust		Execution and Budgetary	balance: end of year		
Resources	funds (-)		Resources			
SF 133: Report on Budget	1031 - Other balances not	+				
Execution and Budgetary	available (-)					
Resources						
SF 133: Report on Budget	1032 - Refunds and recoveries	+				
Execution and Budgetary	temporarily precluded from					
Resources	obligation (special and trust					
	funds) (-)					
SF 133: Report on Budget	1033 - Recoveries of prior year	+				
Execution and Budgetary	paid obligations					
Resources						
SF 133: Report on Budget	1035 - Unobligated balance	+				
Execution and Budgetary	precluded from obligation					
Resources	(limitation on obligations)					
	(special or trust) (-)					
SF 133: Report on Budget	1036 - Adjustment for debt	+				
Execution and Budgetary	forgiveness					
Resources						
SF 133: Report on Budget	1037 - Unobligated balance of	+				
Execution and Budgetary	appropriation withdrawn (-)					
Resources						
SF 133: Report on Budget	1038 - Sequester (previously	+				
Execution and Budgetary	unavailable) for withdrawal					
Resources						
SF 133: Report on Budget	1040 - Adjustment to prior	+				
Execution and Budgetary	year indefinite appropriations					
Resources	in subsequent fiscal year					
SF 133: Report on Budget	1041 - Other balances	+				
Execution and Budgetary	previously not available					
Resources						
SF 133: Report on Budget	1042 - Adjustment for change	+				
Execution and Budgetary	in allocation (general fund					
Resources	portion)					
SF 133: Report on Budget	1043 - Adjustment for change	+				
Execution and Budgetary	in allocation (offsetting					
Resources	collection/collected portion)					
SF 133: Report on Budget	1044 - Adjustment for change	+				
Execution and Budgetary	in allocation (offsetting					
Resources	collection/receivable portion)					
SF 133: Report on Budget	1045 - Adjustment for change	+				
Execution and Budgetary	in allocation (trust fund					
Resources	portion)	<u> </u>				

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 2

Rule Name: Total Budgetary Resources equals the Status of Budgetary Resources

Description: Total budgetary resources must equal the total status of budgetary resources on the SF-133.

Type: LN: Statement Line / Statement Line

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

Left Side Attribute Combination			Right Side Attribute Combination			
Statement	Line Number	Operand	Statement	Line Number	Operand	
SF 133: Report on Budget	1046 - Adjustment for change	+				
Execution and Budgetary	in net principal (+ or -)					
Resources						
SF 133: Report on Budget	1060 - Anticipated	+				
Execution and Budgetary	nonexpenditure transfers of					
Resources	unobligated balances (net) (+					
	or -)					
SF 133: Report on Budget	1061 - Anticipated recoveries	+				
Execution and Budgetary	of prior year unpaid and paid					
Resources	obligations					
SF 133: Report on Budget	1062 - Anticipated capital	+				
Execution and Budgetary	transfers and redemption of					
Resources	debt (unobligated balances) (-)					
SF 133: Report on Budget	1063 - Anticipated adjustment	+				
Execution and Budgetary	for change in allocation					
Resources	(general fund portion)					
SF 133: Report on Budget	1064 - Anticipated adjustment	+				
Execution and Budgetary	for change in allocation					
Resources	(offsetting collection portion)					
SF 133: Report on Budget	1065 - Anticipated adjustment	+				
Execution and Budgetary	for change in allocation (trust					
Resources	fund portion)					
SF 133: Report on Budget	1100 - Appropriation	+				
Execution and Budgetary						
Resources						
SF 133: Report on Budget	1101 - Appropriation (special	+				
Execution and Budgetary	or trust)					
Resources						
SF 133: Report on Budget	1102 - Appropriation	+				
Execution and Budgetary	(previously unavailable)					
Resources						
SF 133: Report on Budget	1103 - Appropriation	+				
Execution and Budgetary	(previously unavailable)					
Resources	(special or trust)					
SF 133: Report on Budget	1104 - Appropriation available	+				
Execution and Budgetary	from subsequent year					
Resources						
SF 133: Report on Budget	1105 - Appropriation available	+				
Execution and Budgetary	in prior year (-)					
Resources	1100 P	<u> </u>	-			
SF 133: Report on Budget	1106 - Reappropriation	+				
Execution and Budgetary						
Resources	1120 4					
SF 133: Report on Budget	1120 - Appropriations	+				
Execution and Budgetary	transferred to other accounts (-					
Resources	1121 4	<u> </u>	-			
SF 133: Report on Budget	1121 - Appropriations	+				
Execution and Budgetary	transferred from other accounts	1				
Resources					1	

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 2

Rule Name: Total Budgetary Resources equals the Status of Budgetary Resources

Description: Total budgetary resources must equal the total status of budgetary resources on the SF-133.

Type: LN: Statement Line / Statement Line

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

Left Side Attribute Combination			Right Side Attribute Combination			
Statement Line Number Operand			Statement	Line Number	Operand	
SF 133: Report on Budget	1122 - Exercised borrowing	+				
Execution and Budgetary	authority transferred from					
Resources	other accounts					
SF 133: Report on Budget	1130 - Appropriations	+				
Execution and Budgetary	permanently reduced (-)					
Resources						
SF 133: Report on Budget	1131 - Unobligated balance of	+				
Execution and Budgetary	appropriations permanently					
Resources	reduced (-)					
SF 133: Report on Budget	1132 - Appropriations	+				
Execution and Budgetary	temporarily reduced (-)					
Resources						
SF 133: Report on Budget	1133 - Unobligated balance of	+				
Execution and Budgetary	appropriations temporarily					
Resources	reduced (-)					
SF 133: Report on Budget	1134 - Appropriations	+				
Execution and Budgetary	precluded from obligation (-)					
Resources						
SF 133: Report on Budget	1135 - Appropriations	+				
Execution and Budgetary	precluded from obligation					
Resources	(special or trust) (-)					
SF 133: Report on Budget	1136 - Appropriations applied	+				
Execution and Budgetary	to repay debt (-)					
Resources	1127 4 : .: 1 1					
SF 133: Report on Budget	1137 - Appropriations reduced by offsetting collections	+				
Execution and Budgetary Resources	(collected) or offsetting					
Resources	receipts (-)					
SF 133: Report on Budget	1138 - Appropriations applied	+				
Execution and Budgetary	to liquidate contract authority (-	·				
Resources)					
SF 133: Report on Budget	1139 - Appropriations	+				
Execution and Budgetary	substituted for borrowing					
Resources	authority (-)					
SF 133: Report on Budget	1140 - Capital transfer of	+				
Execution and Budgetary	appropriations to general fund					
Resources	(-)					
SF 133: Report on Budget	1141 - Appropriations applied	+				
Execution and Budgetary	to liquidate contract authority					
Resources	withdrawn (-)					
SF 133: Report on Budget	1150 - Anticipated	+				
Execution and Budgetary	appropriation (+ or -)					
Resources						
SF 133: Report on Budget	1151 - Anticipated	+				
Execution and Budgetary	nonexpenditure transfers of					
Resources	appropriations (net) (+ or -)					
SF 133: Report on Budget	1152 - Anticipated capital	+				
Execution and Budgetary	transfers and redemption of					
Resources	debt (appropriations) (-)					

Part 1 Fiscal Year 2021 Reporting

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 2

Rule Name: Total Budgetary Resources equals the Status of Budgetary Resources

Description: Total budgetary resources must equal the total status of budgetary resources on the SF-133.

Type: LN: Statement Line / Statement Line

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

Left Side Attribute Combination			Right Side Attribute Combination			
Statement Line Number Operand		Statement	Line Number	Operand		
SF 133: Report on Budget Execution and Budgetary Resources	1153 - Anticipated reductions to appropriations by offsetting collections or offsetting receipts (-)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1170 - Advance appropriation	+				
SF 133: Report on Budget Execution and Budgetary Resources	1171 - Advance appropriation (special or trust fund)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1172 - Advance appropriations transferred to other accounts (-)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1173 - Advance appropriations transferred from other accounts					
SF 133: Report on Budget Execution and Budgetary Resources	1174 - Advance appropriations permanently reduced (-)					
SF 133: Report on Budget Execution and Budgetary Resources	1175 - Advance appropriations temporarily reduced (-)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1176 - Anticipated nonexpenditure transfers of advanced appropriations (net) (+ or -)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1200 - Appropriation	+				
SF 133: Report on Budget Execution and Budgetary Resources	1201 - Appropriation (special or trust)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1202 - Appropriation (previously unavailable)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1203 - Appropriation (previously unavailable) (special or trust)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1206 - Reappropriation	+				
SF 133: Report on Budget Execution and Budgetary Resources	1220 - Appropriations transferred to other accounts (-)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1221 - Appropriations transferred from other accounts	+				

Part 1 Fiscal Year 2021 Reporting

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 2

Rule Name: Total Budgetary Resources equals the Status of Budgetary Resources

Description: Total budgetary resources must equal the total status of budgetary resources on the SF-133.

Type: LN: Statement Line / Statement Line

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

Left Side Attribute Combination			Right Side Attribute Combination			
Statement Line Number Operand		Statement	Line Number	Operand		
SF 133: Report on Budget	1222 - Exercised borrowing	+				
Execution and Budgetary	authority transferred from					
Resources	other accounts					
SF 133: Report on Budget	1230 - Appropriations and/or	+				
Execution and Budgetary	unobligated balance of					
Resources	appropriations permanently					
	reduced (-)					
SF 133: Report on Budget	1232 - Appropriations and/or	+				
Execution and Budgetary	unobligated balance of					
Resources	appropriations temporarily					
	reduced (-)					
SF 133: Report on Budget	1234 - Appropriations	+				
Execution and Budgetary	precluded from obligation (-)					
Resources	1225 A : ::					
SF 133: Report on Budget	1235 - Appropriations precluded from obligation	+				
Execution and Budgetary Resources						
	(special or trust) (-) 1236 - Appropriations applied	+				
SF 133: Report on Budget Execution and Budgetary	to repay debt (-)	+				
Resources	to repay debt (-)					
SF 133: Report on Budget	1238 - Appropriations applied	+				
Execution and Budgetary	to liquidate contract authority (-					
Resources)					
SF 133: Report on Budget	1239 - Appropriations	+				
Execution and Budgetary	substituted for borrowing					
Resources	authority (-)					
SF 133: Report on Budget	1240 - Capital transfer of	+				
Execution and Budgetary	appropriations to general fund					
Resources	(-)					
SF 133: Report on Budget	1250 - Anticipated	+				
Execution and Budgetary	appropriation (+ or -)					
Resources						
SF 133: Report on Budget	1251 - Anticipated	+				
Execution and Budgetary	nonexpenditure transfers of					
Resources	appropriations (net) (+ or -)					
SF 133: Report on Budget	1252 - Anticipated capital	+				
Execution and Budgetary	transfers and redemption of					
Resources	debt (appropriations) (-)					
SF 133: Report on Budget	1270 - Advance appropriation	+				
Execution and Budgetary						
Resources	1071 4 1					
SF 133: Report on Budget	1271 - Advance appropriation	+				
Execution and Budgetary	(special or trust fund)					
Resources SF 133: Report on Budget	1272 A farming	+				
	1272 - Advance appropriations	+				
Execution and Budgetary Resources	transferred to other accounts (-					
Resources	J					

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 2

Rule Name: Total Budgetary Resources equals the Status of Budgetary Resources

Description: Total budgetary resources must equal the total status of budgetary resources on the SF-133.

Type: LN: Statement Line / Statement Line

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

Left Side Attribute Combination			Right Side Attribute Combination			
Statement	Line Number	Operand	Statement	Line Number	Operand	
SF 133: Report on Budget Execution and Budgetary Resources	1273 - Advance appropriations transferred from other accounts					
SF 133: Report on Budget Execution and Budgetary Resources	1274 - Advance appropriations permanently reduced (-)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1275 - Advance appropriations temporarily reduced (-)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1276 - Anticipated nonexpenditure transfers of advanced appropriations (net) (+ or -)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1300 - Borrowing authority	+				
SF 133: Report on Budget Execution and Budgetary Resources	1320 - Borrowing authority permanently reduced (-)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1330 - Anticipated reductions to current fiscal year borrowing authority (-)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1400 - Borrowing authority	+				
SF 133: Report on Budget Execution and Budgetary Resources	1410 - Exercised borrowing authority transferred to other accounts (-)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1420 - Borrowing authority permanently reduced (-)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1421 - Borrowing authority temporarily reduced (-)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1422 - Borrowing authority applied to repay debt (-)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1423 - Borrowing authority precluded from obligation (limitation on obligations) (-)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1424 - Capital transfers of borrowing authority to general fund (-)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1430 - Anticipated reductions to current fiscal year borrowing authority (-)	+				

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 2

Rule Name: Total Budgetary Resources equals the Status of Budgetary Resources

Description: Total budgetary resources must equal the total status of budgetary resources on the SF-133.

Type: LN: Statement Line / Statement Line

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

Left Side Attribute Combination			Right Side Attribute Combination			
Statement Line Number Operan		Operand	Statement	Line Number	Operand	
SF 133: Report on Budget Execution and Budgetary Resources	1431 - Anticipated nonexpenditure transfers of exercised borrowing authority (+				
SF 133: Report on Budget Execution and Budgetary Resources	1500 - Contract authority	+				
SF 133: Report on Budget Execution and Budgetary Resources	1510 - Contract authority transferred to other accounts (-)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1511 - Contract authority transferred from other accounts					
SF 133: Report on Budget Execution and Budgetary Resources	1520 - Contract authority and/or unobligated balance of contract authority permanently reduced (-)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1522 - Contract authority precluded from obligation (limitation on obligations) (-)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1530 - Anticipated nonexpenditure transfers of contract authority (net) (+ or -)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1531 - Anticipated adjustments to current year contract authority (+ or -)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1600 - Contract authority	+				
SF 133: Report on Budget Execution and Budgetary Resources	1603 - Contract authority (previously unavailable)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1610 - Contract authority transferred to other accounts (-)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1611 - Contract authority transferred from other accounts	+				
SF 133: Report on Budget Execution and Budgetary Resources	1620 - Contract authority and/or unobligated balance of contract authority permanently reduced (-)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1621 - Contract authority temporarily reduced (-)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1622 - Contract authority precluded from obligation (limitation on obligations) (-)	+				

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 2

Rule Name: Total Budgetary Resources equals the Status of Budgetary Resources

Description: Total budgetary resources must equal the total status of budgetary resources on the SF-133.

Type: LN: Statement Line / Statement Line

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

Left Side Attribute Combination			Right Side Attribute Combination			
Statement	Line Number	Operand	Statement	Line Number	Operand	
SF 133: Report on Budget Execution and Budgetary Resources	1630 - Anticipated nonexpenditure transfers of contract authority (net) (+ or -)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1631 - Anticipated adjustments to current year contract authority (+ or -)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1700 - Collected	+				
SF 133: Report on Budget Execution and Budgetary Resources	1701 - Change in uncollected payments, Federal sources (+ or -)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1702 - Offsetting collections (previously unavailable)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1710 - Spending authority from offsetting collections transferred to other accounts (-	+				
SF 133: Report on Budget Execution and Budgetary Resources	1711 - Spending authority from offsetting collections transferred from other accounts	+				
SF 133: Report on Budget Execution and Budgetary Resources	1720 - Capital transfer of spending authority from offsetting collections to general fund (-)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1721 - Spending authority from offsetting collections permanently reduced (-)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1722 - Unobligated balance of spending authority from offsetting collections permanently reduced (-)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1723 - New and/or unobligated balance of spending authority from offsetting collections temporarily reduced (-)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1724 - Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1725 - Spending authority from offsetting collections applied to repay debt (-)	+				

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 2

Rule Name: Total Budgetary Resources equals the Status of Budgetary Resources

Description: Total budgetary resources must equal the total status of budgetary resources on the SF-133.

Type: LN: Statement Line / Statement Line

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

Left Side Attribute Combination			Right Side Attribute Combination			
Statement Line Number O		Operand	Statement	Line Number	Operand	
SF 133: Report on Budget Execution and Budgetary Resources	1726 - Spending authority from offsetting collections applied to liquidate contract authority (-)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1727 - Spending authority from offsetting collections substituted for borrowing authority (-)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1740 - Anticipated collections, reimbursements, and other income	+				
SF 133: Report on Budget Execution and Budgetary Resources	1741 - Anticipated nonexpenditure transfers of spending authority from offsetting collections (net) (+ or -)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1742 - Anticipated capital transfers and redemption of debt (spending authority from offsetting collections) (-)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1800 - Collected	+				
SF 133: Report on Budget Execution and Budgetary Resources	1801 - Change in uncollected payments, Federal sources (+ or -)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1802 - Offsetting collections (previously unavailable)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1810 - Spending authority from offsetting collections transferred to other accounts (-)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1811 - Spending authority from offsetting collections transferred from other accounts	+				
SF 133: Report on Budget Execution and Budgetary Resources	1820 - Capital transfer of spending authority from offsetting collections to general fund (-)					
SF 133: Report on Budget Execution and Budgetary Resources	1821 - Spending authority from offsetting collections permanently reduced (-)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1823 - New and/or unobligated balance of spending authority from offsetting collections temporarily reduced (-)	+				

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 2

Rule Name: Total Budgetary Resources equals the Status of Budgetary Resources

Description: Total budgetary resources must equal the total status of budgetary resources on the SF-133.

Type: LN: Statement Line / Statement Line

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

Left Side Attribute Combination			Right Side Attribute Combination			
Statement	Line Number	Operand	Statement	Line Number	Operand	
SF 133: Report on Budget Execution and Budgetary Resources	1824 - Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1825 - Spending authority from offsetting collections applied to repay debt (-)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1826 - Spending authority from offsetting collections applied to liquidate contract authority (-)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1827 - Spending authority from offsetting collections substituted for borrowing authority (-)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1840 - Anticipated collections, reimbursements, and other income	+				
SF 133: Report on Budget Execution and Budgetary Resources	1841 - Anticipated nonexpenditure transfers of spending authority from offsetting collections (net) (+ or -)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1842 - Anticipated capital transfers and redemption of debt (spending authority from offsetting collections) (-)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1902 - Adjustment for total budgetary resources subject to obligation limitation (-)	+				

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 3

Rule Name: Beginning Budgetary Account Balance

Description: The sum of the beginning balance of USSGL 4000-series accounts must equal zero for each reported TAS.

Type: SZ: USSGL / Zero

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical Period:

Left Side Attribute Combination		Right Side Attribute Combination				
USSGL Account	SSGL Account					
Number	Begin/End			Zero		
412200	В			0		
412600	В					
412700	В					
413600	В					
413700	В					
413900	В					
414900	В					
415300	В					
416600	В					
417100	В					
417200	В					
420100	В					
420190	В					
422100	В					
422200	В					
422300	В					
422500	В					
422512	В					
425100	В					
428300	В					
428500	В					
428600	В					
428700	В					
429500	В					
429590	В					
436000	В					
438400	В					
439400	В					
439401	В					
439402	В					
439700	В					
439730	В					
439800	В					
445000	В					
462000	В					
462090	В					
462091	В					
463500	В					
465000	В					
480100	В					
480200	В					
490100	В					
490800	В					

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 4

Rule Name: Fund Resources Equals Fund Equities

Description: The sum of USSGL accounts that comprise Fund Resources must equal the sum of USSGL accounts that constitute Fund

Equities.

Type: SS: USSGL / USSGL

Operand: Equal (=) **Fatal Period:** 10, 11, 12

Proposed Analytical 01, 02, 03, 04, 05, 06, 07, 08, 09

USSGL Account	Left Side	e Attribute Co	mbination			Dight Sic	la Attributa C	mhination		
						Right Side Attribute Combination				
	Begin/End	Auth Type Code	Fed/NonFed		USSGL Account Number	Begin/End	Auth Type Code	Fed/NonFed		
101000	E		G		412400	Е				
109000	Е		G		412700	Е		F		
112000	Е		N		415700	Е	C			
112500	Е		N		415700	Е	P			
113000	Е		N		415730	Е				
119090	Е				415800	Е				
119305	Е				417200	Е	P	F		
119306	E				417200	E	S	F		
119307	Е				432000	Е				
119309	E				435700	E				
119333	Е				436000	Е				
119400	Е		N		436001	Е				
120500	Е		N		438200	Е	D			
120900	Е		N		438200	Е	P			
135090	Е				438200	Е	S			
135990	Е				438300	Е	P			
161000	Е		F		438300	Е	S			
161100	E		F		438400	E	D			
161800	Е		Е		438400	Е	P			
162000	E		E		438400	Е	S			
162000	E		F		438500	E	P			
162100	Е		F		438500	Е	S			
163000	E		F		439400	E	7			
163100	E		F		439401	E	P			
163300	E		F		439401	E	S			
167000	Е		N		439402	Е	P			
167100	Е		N		439402	E	S			
167200	Е		N		439412	E	P			
167900	E E		N		439500	E	B C			
299100 299100			F		439500	E				
299100	E E		G F		439500 439500	E E	D P	+ + +		
403400	E	1	Г		439500	E	R	+ + +		
404400	E				439500	E	S	+ +		
404400	E	В			439504	E	C			
404700	E	P			439504	E	P	+ +		
404700	E	S			439504	E	S	+ +		
404800	E				439600	E		 		
405000	E				439700	E	В			
406000	E				439700	E	С	 		
407000	E				439700	E	P	 		
408100	E	В			439700	E	P			
408100	E	С			439730	E	1	 		
408100	E	D			439800	E	S	 		
408100	E	P			439900	E	1	 		
408100	E	R			442000	E		† †		

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 4

Rule Name: Fund Resources Equals Fund Equities

Description: The sum of USSGL accounts that comprise Fund Resources must equal the sum of USSGL accounts that constitute Fund

Equities.

Type: SS: USSGL / USSGL

Operand: Equal (=) **Fatal Period:** 10, 11, 12

Proposed Analytical 01, 02, 03, 04, 05, 06, 07, 08, 09

	Period: Left Side Attribute Combination					Right Side Attribute Combination					
HEECT	Delt Site				Heect	I I I I I I I I I I I I I I I I I I I					
USSGL Account		Auth Type			USSGL Account		Auth Type				
Number	Begin/End	Code	Fed/NonFed		Number	Begin/End	Code	Fed/NonFed			
408100	Е	S	r carronr ca		443000	E E	Couc	r ca/1 (off) ca			
408100	E	В			445000	E					
408200	E	С	+		451000	E					
408200	E	D			461000	E					
408200	E	P	+		462000	E					
408200	E	R			462090	E					
408200	E	S	1		462091	E					
408300	E	В			463500	E					
408300	E	C	+		465000	E					
408300	E	D	1		470000	E					
408300	E	P			472000	E					
408300	E	R			480100	E					
408300	Е	S			483100	Е		F			
411912	Е	P			487100	Е					
412000	Е		İ		488100	Е					
412050	Е	P			490100	Е					
412100	Е	P			493100	Е		F			
412100	E	S			497100	Е					
412300	Е	В			498100	Е					
412300	Е	P									
412300	Е	S									
412600	Е	В	F								
412600	Е	P	F								
413100	E										
413120	E										
413200	E	S									
413300	E										
413400	E										
413415	Е										
413500	Е	P	ļ								
413500	E	S	1								
413600	E	1	F	ļ				1			
413700	E		F	1				1			
413900	В	D.	+	1				1			
414000	E	P	+	1		1		1			
414000	E	S	+	-				+			
414100	E	+	+	-				+			
414120	E E	-	+					+			
414300	E	-	+					+			
414400	E	+	+	 		 		+			
414900	В	+	+	 		 		+			
414900	E	1	F	 		1		+	I		
415400	E		I I	 		 		+			
415400	E		+	1							
416000	E	С	+	 				+			
410000	Ľ						1	1			

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 4

Rule Name: Fund Resources Equals Fund Equities

Description: The sum of USSGL accounts that comprise Fund Resources must equal the sum of USSGL accounts that constitute Fund

Equities.

Type: SS: USSGL / USSGL

Operand: Equal (=) **Fatal Period:** 10, 11, 12

Proposed Analytical 01, 02, 03, 04, 05, 06, 07, 08, 09

	Period: Left Side Attribute Combination					Right Side Attribute Combination				
	Left Sid	I Attribute Co	приации	T		Kigiit Sid	ie Attribute Co	пошаноп	ı	
USSGL Account		Auth Type			USSGL Account		Auth Type			
Number	Begin/End	Code	Fed/NonFed		Number	Begin/End	Code	Fed/NonFed		
416000	E	D								
416000	E	P								
416000	Е	S								
416500	E									
416512	E	P								
416600	E	P	F							
416600	Е	S	F							
416612	Е	P	F							
416800	Е		F							
417100	E	P	F							
417100	Е	S	F							
418000	Е									
418300	Е	P	<u> </u>					<u> </u>		
418300	Е	R								
418300	Е	S	ļ.,							
419900	Е		F							
421000	Е									
421500	Е		<u> </u>							
422100	E		E							
422100	Е		F							
422300	E		F							
422500	E		1							
422512	Е	S								
423000	E		Е							
423000	E		F							
423200	E		F							
423300	E		Е							
423300	Е		F							
423400	E		F							
424000	E		F							
425100 425100	E E		E F			-	-	-		
425100	E	S	Г							
428300	E	3	+							
428500	E	+	+	 		 	 	+		
428500	E		+			1	1	1		
428700	E		+			1	1	1		
431000	E		+			1	1	1		
431000	E	В	+	 		 	 	<u> </u>	I	
438200	E	С	+			1				
438400	E	В	+			 	 	+		
438400	E	С	+			 	 	+		
439200	E	В	+			 	 	+		
439200	E	С	+			 	 	+		
439200	E	В	+			 	 	+		
439300	E	С	+			 	 	<u> </u>		
4 37300	E		Ī	l .		Ī	Ī		Ī	

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 4

Rule Name: Fund Resources Equals Fund Equities

Description: The sum of USSGL accounts that comprise Fund Resources must equal the sum of USSGL accounts that constitute Fund

Equities.

Type: SS: USSGL / USSGL

Operand: Equal (=) **Fatal Period:** 10, 11, 12

Proposed Analytical 01, 02, 03, 04, 05, 06, 07, 08, 09

	Left Side Attribute Combination					Right Side	e Attribute Co	mbination	
USSGL Account Number		Auth Type Code	Fed/NonFed		USSGL Account Number		Auth Type Code	Fed/NonFed	
459000	Е								
469000	Е								

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 5

Rule Name: Funds Held Outside of Treasury Business Line Balances

Description: Verify that the balances of the USSGL account(s) must equal the balance for Funds Held Outside of Treasury (FHOT)

from the Central Accounting Reporting System (CARS).

Type: SM: USSGL / SMAF

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

	Left Sid	le Attribute Con	nbination	Right Side Attribute Combination				
USSGL Account Number	Begin/End	Fed/NonFed		Business Line				
112000	E	N		FHOT				
112500	Е	N						
113000	Е	N						
113500	Е	N						
113510	Е	N						
120500	Е	N						
120900	Е	N						
123500	Е	N						

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 6

Rule Name: Holding of Special Drawing Rights Business Line Balance

Description: Verify that the balances of the USSGL account(s) must equal the balance for Holding of Special Drawing Rights

(HOLDSDR) from the Central Accounting Reporting System (CARS).

Type: SM: USSGL / SMAF

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

	Left Side Attribute Combination				Right Side Attribute Co	mbination	
USSGL							
Account							
Number	Begin/End	Fed/NonFed			Business Line		
119400	Е	N			HOLDSDR		

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 7

Rule Name: Reserve Position Business Line Balance

Description: Verify that the balances of the USSGL account(s) must equal the balance for Reserve Position (RESPOS) from the

Central Accounting Reporting System (CARS).

Type: SM: USSGL / SMAF

Operand: Equal (=)

Fatal Period: 12

Proposed Analytical 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11

	Left Side	Attribute Con	bination	Right Side Attribute C	ombination	
USSGL Account Number	Begin/End			Business Line		
119305	E			RESPOS		
119306	Е					
119307	E					
119309	Е					
119333	Е					

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 8

Rule Name: Unrealized Discount Business Line Balances

Description: Verify that the balances of the USSGL account(s) must equal the balance for Unrealized Discount (UNRLDISC) from the

Central Accounting Reporting System (CARS).

Type: SM: USSGL / SMAF

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

	Left Side	Attribute Con	abination	Right Side Attribute Co	mbination	
USSGL Account Number	Begin/End	Fed/NonFed		Business Line		
	Ü	reu/Nonreu				
161100	Е	F		UNRLDISC		
161100	Е	N				
162100	Е	F				

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 9

Rule Name: Investment of Agency Securities Business Line Balances

Description: Verify that the balances of the USSGL account(s) must equal the balance for Investment of Agency Securities

(INVAGNCYSEC) from the Central Accounting Reporting System (CARS).

Type: SM: USSGL / SMAF

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

	Left Side Attribute Combination				Right Side Attribute Co.	mbination	
USSGL							
Account							
Number	Begin/End	Fed/NonFed			Business Line		
162000	Е	F			INVAGNCYSEC		

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 10

Rule Name: Investments in Non-Federal Securities Business Line Balances

Description: Verify that the balances of the USSGL account(s) must equal the balance for Investments in Non-Federal Securities

(INVNONFEDSEC and INVFORSEC) from the Central Accounting Reporting System (CARS).

Type: SM: USSGL / SMAF

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

	Left Sid	le Attribute Con	nbination	Right Side Attribute Combination				
USSGL Account Number	Begin/End	Fed/NonFed		Business Line				
161800	E	E		INVFORSEC				
162000	Е	Е		INVNONFEDSEC				
167000	Е	N						
167100	E	N						
167200	E	N						
167900	Е	N						

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 11

Rule Name: Change in Non-Federal Securities Business Line Balances

Description: Verify that the balances of the USSGL account(s) must equal the balance for Change in Non-Federal Securities

(CGHNONFEDSEC) from the Central Accounting Reporting System (CARS).

Type: SM: USSGL / SMAF

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

	Left Side	e Attribute Con	nbination	Right Side Attribute Co	Right Side Attribute Combination				
USSGL Account Number	Begin/End	Fed/NonFed		Business Line					
161800	Е	N		CGHNONFEDSEC					
162000	E	N							
162100	Е	N							
162200	Е	N							

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 12

Rule Name: Investment in US Treasury Securities Business Line Balances

Description: Verify that the balances of the USSGL account(s) must equal the balance for Investments in US Treasury Securities

(INVUSTREASSEC) from the Central Accounting Reporting System (CARS).

Type: SM: USSGL / SMAF

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

	Left Side	Attribute Con	nbination	Right Side Attribute Co.	mbination	
USSGL Account Number	Begin/End	Fed/NonFed		Business Line		
	Degin/Enu	reu/Nonreu				
161000	E	F N		INVUSTREASSEC		
161000	E	IN E				
163000	Е	r				

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 13

Rule Name: Unamortized Discount and Premium Business Line Balances

Description: Verify that the balances of the USSGL account(s) must equal the balance for Unamortized Discount and Premium

(ANAMTDISCPREM) from the Central Accounting Reporting System (CARS).

Type: SM: USSGL / SMAF

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

	Left Side	e Attribute Con	ıbination	Right Side Attribute	Right Side Attribute Combination			
USSGL Account	D /F 1	E-4/NE-4		Dunin on Line				
Number	Begin/End	Fed/NonFed		Business Line				
163100	Е	F		ANAMTDISCPREM				
163300	Е	F						

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 14

Rule Name: SF133 Proof

Description: In the SF133, outlays must equal obligations minus spending authority earned minus actual recoveries plus beginning

obligated balance plus obligated balance transfers minus net obligated balance.

Type: LN: Statement Line / Statement Line

Operand: Equal (=) **Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

Left Side	Attribute Combination		Right Side	e Attribute Combination	
Statement	Line Number	Operand	Statement	Line Number	Operand
SF 133: Report on Budget	1021 - Recoveries of prior year	-	SF 133: Report on Budget	4010 - Outlays from new	+
Execution and Budgetary Resources	unpaid obligations		Execution and Budgetary Resources	discretionary authority	
	1022 B : C :			4011 0 4 6	
SF 133: Report on Budget Execution and Budgetary	1033 - Recoveries of prior year paid obligations	-	SF 133: Report on Budget Execution and Budgetary	4011 - Outlays from discretionary balances	+
Resources	paid obligations		Resources	discretionary balances	
SF 133: Report on Budget	1043 - Adjustment for change		SF 133: Report on Budget	4030 - Federal sources (-)	+
Execution and Budgetary	in allocation (offsetting	_	Execution and Budgetary	4030 - Pederal sources (-)	'
Resources	collection/collected portion)		Resources		
SF 133: Report on Budget	1044 - Adjustment for change		SF 133: Report on Budget	4031 - Interest on Federal	+
Execution and Budgetary	in allocation (offsetting		Execution and Budgetary	securities (-)	·
Resources	collection/receivable portion)		Resources		
SF 133: Report on Budget	1700 - Collected	=.	SF 133: Report on Budget	4033 - Non-Federal sources (-)	+
Execution and Budgetary			Execution and Budgetary	()	
Resources			Resources		
SF 133: Report on Budget	1701 - Change in uncollected	-	SF 133: Report on Budget	4034 - Offsetting	+
Execution and Budgetary	payments, Federal sources (+		Execution and Budgetary	governmental collections (-)	
Resources	or -)		Resources		
SF 133: Report on Budget	1800 - Collected	-	SF 133: Report on Budget	4110 - Outlays, gross (total)	+
Execution and Budgetary			Execution and Budgetary		
Resources			Resources		
SF 133: Report on Budget	1801 - Change in uncollected	-	SF 133: Report on Budget	4120 - Federal sources (-)	+
Execution and Budgetary	payments, Federal sources (+		Execution and Budgetary		
Resources	or -)		Resources		
SF 133: Report on Budget	2001 - Category A (by quarter)	+	SF 133: Report on Budget	4121 - Interest on Federal	+
Execution and Budgetary			Execution and Budgetary	securities (-)	
Resources			Resources		
SF 133: Report on Budget	2002 - Category B (by project)	+	SF 133: Report on Budget	4122 - Interest on uninvested	+
Execution and Budgetary			Execution and Budgetary	funds (-)	
Resources			Resources		
SF 133: Report on Budget	2003 - Exempt from	+	SF 133: Report on Budget	4123 - Non-Federal sources (-)	+
Execution and Budgetary Resources	apportionment		Execution and Budgetary Resources		
SF 133: Report on Budget	2101 - Category A (by quarter)	+	SF 133: Report on Budget	4124 - Offsetting	+
Execution and Budgetary	2101 - Category A (by quarter)		Execution and Budgetary	governmental collections (-)	т
Resources			Resources	governmental concetions (-)	
SF 133: Report on Budget	2102 - Category B (by project)	+	Resources		
Execution and Budgetary	2102 Category B (by project)				
Resources					
SF 133: Report on Budget	2103 - Exempt from	+			
Execution and Budgetary	apportionment				
Resources	==				
SF 133: Report on Budget	3000 - Unpaid obligations,	+			
Execution and Budgetary	brought forward, Oct 1				
Resources					
SF 133: Report on Budget	3001 - Adjustment to unpaid	+			
Execution and Budgetary	obligations, brought forward,				
Resources	Oct 1 (+ or -)				

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 14

Rule Name: SF133 Proof

Description: In the SF133, outlays must equal obligations minus spending authority earned minus actual recoveries plus beginning

obligated balance plus obligated balance transfers minus net obligated balance.

Type: LN: Statement Line / Statement Line

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

Left Side	Attribute Combination			Right Side Attribute Combination	1
Statement	Line Number	Operand	Statement	Line Number	Operand
SF 133: Report on Budget Execution and Budgetary	3030 - Unpaid obligations transferred to other accounts (-	+			
Resources)				
SF 133: Report on Budget Execution and Budgetary Resources	3031 - Unpaid obligations transferred from other accounts	+			
SF 133: Report on Budget Execution and Budgetary Resources	3050 - Unpaid obligations, end of year	-			
SF 133: Report on Budget Execution and Budgetary Resources	3060 - Uncollected pymts, Fed sources, brought forward, Oct 1 (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	3061 - Adjustment to uncollected pymts, Fed sources, brought forward, Oct 1 (+ or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	3080 - Uncollected pymts, Fed sources transferred to other accounts	+			
SF 133: Report on Budget Execution and Budgetary Resources	3081 - Uncollected pymts, Fed sources transferred from other accounts (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	3090 - Uncollected pymts, Fed sources, end of year (-)	-			

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 15

Rule Name: Reimbursements Earned and Refunds Zero Balance Check

Description: A canceling TAS must have a zero balance for reimbursements earned and refunds.

Type: SZ: USSGL / Zero

Operand: Equal (=)
Fatal Period: 12

	Left Side At	tribute Combination	Right S	ide Attribute Com	bination
USSGL Accou Number	unt Begin/End		Zero		
408100	E		0		
408200	E				
408300	E				
413700	E				
415300	Е				
415400	E				
416600	Е				
416800	Е				
417100	Е				
419900	Е				
422500	E				
423200	Е				
423300	Е				
423400	Е				
425100	Е				
428300	Е				
428500	Е				
428600	Е				
428700	Е				

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 16

Rule Name: Unfilled Customer Orders Zero Balance Check

Description: A canceling TAS must have a zero balance for unfilled customer orders.

Type: SZ: USSGL / Zero

Operand: Equal (=)
Fatal Period: 12

	Left Sie	de Attribute Comb	Right Side Attribute Combination			
USSGL Account Number	Begin/End			Zero		
422100	Е			0		
422300	E					
423000	E					

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 17

Rule Name: Undelivered Orders and Contracts Zero Balance Check

Description: A canceling TAS must have a zero balance for undelivered orders and contracts.

Type: SZ: USSGL / Zero

Operand: Equal (=) **Fatal Period:** 12

	Left Side Attribute Combination					Right Side Attribute Combination			
USSGL Account Number	Begin/End				Zero				
480100	Е				0				
483100	Е								
487100	Е		·			·			
488100	Е								

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 18

Rule Name: Accounts Payable and Other Liabilities Zero Balance Check

Description: A canceling TAS must have a zero balance for accounts payable and other liabilities.

Type: SZ: USSGL / Zero

Operand: Equal (=)
Fatal Period: 12

	Left Side Attribute Combination					Right Side Attribute Combination			
USSGL Account Number	Begin/End				Zero				
412400	E				0				
412700	E								
417200	E								
432000	E								
490100	E								
493100	E								
497100	Е								
498100	Е								

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 19

Rule Name: Unobligated Balance Zero Balance Check

Description: A canceling TAS must have a zero balance for Unobligated Balances.

Type: SZ: USSGL / Zero

Operand: Equal (=)
Fatal Period: 12

		de Attribute Comb	Right Side Attribute Combination			
USSGL Account Number	Begin/End			Zero		
415700	Е			0		
415800	Е					
438200	E					
438300	E					
439400	E					
439600	E					
439700	E					
439701	E					
439800	Е					
439900	Е					
442000	E					
443000	E					
445000	Е					
451000	Е					
461000	Е					
462000	Е					
465000	Е					
470000	Е					
472000	Е					

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 20

Rule Name: Outlay Reconciliation

Description: The net of the Gross Outlays and Offsetting Collections lines on the SF133 must equal the net outlays from Central

Accounting and Reporting System (net outlays on the SMAF file).

Type: LS: Statement Line / SMAF

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

Left Side	Attribute Combination		Right Side Attril	bute Combination
Statement	Line Number	Operand	SMAF	
SF 133: Report on Budget Execution and Budgetary Resources	4010 - Outlays from new discretionary authority	+	NET_OUTLAY	
SF 133: Report on Budget Execution and Budgetary Resources	4011 - Outlays from discretionary balances	+		
SF 133: Report on Budget Execution and Budgetary Resources	4030 - Federal sources (-)	+		
SF 133: Report on Budget Execution and Budgetary Resources	4031 - Interest on Federal securities (-)	+		
SF 133: Report on Budget Execution and Budgetary Resources	4033 - Non-Federal sources (-)	+		
SF 133: Report on Budget Execution and Budgetary Resources	4034 - Offsetting governmental collections (-)	+		
SF 133: Report on Budget Execution and Budgetary Resources	4110 - Outlays, gross (total)	+		
SF 133: Report on Budget Execution and Budgetary Resources	4120 - Federal sources (-)	+		
SF 133: Report on Budget Execution and Budgetary Resources	4121 - Interest on Federal securities (-)	+		
SF 133: Report on Budget Execution and Budgetary Resources	4122 - Interest on uninvested funds (-)	+		
SF 133: Report on Budget Execution and Budgetary Resources	4123 - Non-Federal sources (-)	+		
SF 133: Report on Budget Execution and Budgetary Resources	4124 - Offsetting governmental collections (-)	+		

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 21

Rule Name: Fiscal Year Budgetary Closing Edit

Description: The amount for the current fiscal year beginning USSGL accounts must equal the amount for the GTAS

calculated beginning balances.

Type: CL: Closing Edits

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Att	Right Side Attribute Combination			
Please see Closing Edits Report.				

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 22

Rule Name: Beginning Proprietary Account Balance

Description: The sum of the beginning balances for the proprietary USSGL accounts must equal zero for each reported TAS.

Type: SZ: USSGL / Zero

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

1 Toposeu A	nalytical Period Left	Side Attribute Comb	Right Side Attribute Combination				
USSGL Account		July Attribute Come	mation		Right Si	de Attribute Com	omation
Number	Begin/End				Zero		
101000	В				0		
110100	В						
110300	В						
110900	В						
111000	В						
112000	В						
112500	В						
113000	В						
113500	В						
113510	В						
114500	В						
119000	В						
119090	В						
119305	В						
119306	В						
119307	В						
119309	В						
119333	В						
119400	В						
119500	В						
120000	В						
120500	В						
120900	В						
123500	В						
125000	В						
131000	В						
131900	В						
132000	В						
132100	В						
132500	В						
132900	В						
133000	В						
133500	В						
134000	В						
134100	В						
134200	В						
134300	В						
134400	В						
134500	В						
134600	В						
134700	В						
134800	В						
135000	В						
135090	В						
135100	В						
135900	В						
135990	В						
136000	В						
136100	В						

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 22

Rule Name: Beginning Proprietary Account Balance

Description: The sum of the beginning balances for the proprietary USSGL accounts must equal zero for each reported TAS.

Type: SZ: USSGL / Zero

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

1 Toposcu A	nalytical Period: Left	Side Attribute Comb	Right Side Attribute Combination			
USSGL Account			I			
Number	Begin/End			Zero		
136300	В					
136500	В					
136700	В					
136800	В					
137000	В					
137100	В					
137300	В					
137400	В					
137500	В					
137700	В					
137800	В					
137900	В					
138000	В					
138100	В					
138400	В					
138500	В					
138900	В					
139900	В					
141000	В					
151100	В					
151200	В					
151300	В					
151400	В					
151600	В					
151900	В					
152100	В					
152200	В					
152300	В					
152400	В					
152500	В					
152600	В					
152700	В					
152900	В					
153100	В					
153200	В					
154100	В					
154200	В					
154900	В					
155100	В					
155900	В					
156100	В					
156900	В					
157100	В					
157200	В					
159100	В					
159900	В					
161000	В					
161100	В					
161200	В					

Data Edits - Detail Report

U.S. Standard General Ledger

Edit Rule Number: 22

Rule Name: Beginning Proprietary Account Balance

Description: The sum of the beginning balances for the proprietary USSGL accounts must equal zero for each reported TAS.

Type: SZ: USSGL / Zero

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination					Right Side Attribute Combination			
USSGL Account								
Number	Begin/End				Zero			
161300	В							
161800	В							
162000	В							
162100	В							
162200	В							
162300	В							
163000	В							
163100	В							
163300	В							
164200	В							
164300	В							
164400	В							
164500	В							
164600	В							
164700	В							
165000	В							
165100	В							
165200	В							
165300	В							
167000	В							
167100	В							
167200	В							
167900	В							
169000	В							
171100	В							
171200	В							
171900	В							
172000	В							
173000	В							
173900 174000	В							
174900	В							
174900	В							
175900	В							
181000	В	+						
181900	В	+						
182000	В							
182900	В							
183000	В							
183200	В							
183900	В							
184000	В	+						
184900	В							
189000	В							
189900	В							
192100	В							
192300	В	1						
192500	В							
198000	В							

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 22

Rule Name: Beginning Proprietary Account Balance

Description: The sum of the beginning balances for the proprietary USSGL accounts must equal zero for each reported TAS.

Type: SZ: USSGL / Zero

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination					Right Side Attribute Combination			
USSGL Account								
Number	Begin/End				Zero			
198100	В							
199000	В							
199010	В							
199500	В							
199900	В							
201000	В							
211000	В							
211200	В							
212000	В							
213000	В							
214000	В							
214100	В							
214200	В							
215000	В							
215500	В							
216000	В							
217000	В							
218000	В							
219000	В							
219100	В							
219200	В							
219300	В							
220000	В							
220500	В							
221000	В							
221100	В							
221300	В							
221500	В							
221600	В							
221700	В							
221800	В							
222000	В							
222500	В							
229000	В							
231000	В							
232000	В							
240000	В							
241000	В							
251000	В							
251100	В							
252000	В							
253000	В							
253100	В							
253200	В							
253300	В							
253400	В							
254000	В							
259000	В							
261000	В							

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 22

Rule Name: Beginning Proprietary Account Balance

Description: The sum of the beginning balances for the proprietary USSGL accounts must equal zero for each reported TAS.

Type: SZ: USSGL / Zero

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left	Side Attribute Comb	Right Side Attribute Combination			
USSGL Account Number	Begin/End			Zero		
262000	В					
263000	В					
265000	В					
266000	В					
267000	В					
269000	В					
291000	В					
292000	В					
292200	В					
292300	В					
294000	В					
296000	В					
297000	В					
298000	В					
298500	В					
299000	В					
299010	В					
299500	В					
310000	В					
320000	В					
331000	В					
340000	В					

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 23

Rule Name: Ending Proprietary Account Balance

Description: The sum of the pre-closing ending balances for the proprietary USSGL accounts must equal zero for each

reported TAS.

Type: SZ: USSGL / Zero

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed A	Left Side Attribute Combination					Right Side Attribute Combination			
USSGL Account									
Number	Begin/End				Zero				
101000	Е				0				
109000	Е								
110100	Е								
110300	Е								
110900	Е								
111000	Е								
112000	Е								
112500	Е								
113000	Е								
113500	Е								
113510	Е								
114500	Е								
119000	Е								
119090	Е								
119305	Е								
119306	Е								
119307	Е								
119309	Е								
119333	Е								
119400	Е								
119500	Е								
120000	Е								
120500	Е								
120900	Е								
123500	Е								
125000	Е								
131000	Е								
131900	Е								
132000	Е								
132100	Е								
132500	Е								
132900	Е								
133000	Е								
133500	Е								
134000	Е								
134100	Е								
134200	Е								
134300	Е								
134400	Е								
134500	Е								
134600	Е								
134700	Е								
134800	Е								
135000	Е								
135090	Е								
135100	Е								
135900	Е								
135990	Е								

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 23

Rule Name: Ending Proprietary Account Balance

Description: The sum of the pre-closing ending balances for the proprietary USSGL accounts must equal zero for each

reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination			Right Si	ide Attribute Com	bination	
USSGL Account						
Number	Begin/End			Zero		
136000	E					
136100	E					
136300	E					
136500	Е					
136700	E					
136800	E					
137000	Е					
137100	Е					
137300	Е					
137400	E					
137500	Е					
137700	Е					
137800	Е					
137900	Е					
138000	Е					
138100	E					
138400	Е					
138500	E					
138900	E					
139000	E					
139900	E					
141000	E					
151100	E					
151200	Е					
151300	E					
151400	E					
151600	E					
151900	E					
152100	E					
152200	E					
152300	E					
152400	E					
152500	E					
152600	Е					
152700	E					
152900	E					
153100	E					
153200	E					
154100	Е					
154200	E					
154900	E					
155100	E					
155900	E					
156100	Е					
156900	E					
157100	Е					
157200	Е					
159100	E					

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 23

Rule Name: Ending Proprietary Account Balance

Description: The sum of the pre-closing ending balances for the proprietary USSGL accounts must equal zero for each

reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Froposeu Ai	Left Side Attribute Combination					ide Attribute Com	bination
USSGL Account					Ü		
	Begin/End				Zero		
159900	Е						
161000	E						
161100	E						
161200	E						
161300	E						
161800	Е						
162000	Е						
162100	Е						
162200	Е						
162300	Е						
163000	Е						
163100	Е						
163300	E						
164200	E						
164300	E						
164400	Е						
164500	Е						
164600	Е						
164700	Е						
165000	Е						
165100	Е						
165200	Е						
165300	Е						
167000	Е						
167100	Е						
167200	Е						
167900	Е						
169000	Е						
171100	Е						
171200	E						
171900	E						
172000	E						
173000	Е						
173900	Е						
174000	Е						
174900	Е						
175000	Е						
175900	E						
181000	Е						
181900	E						
182000	Е						
182900	Е						
183000	Е						
183200	Е						
183900	E						
184000	Е						
184900	E						
189000	Е						

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 23

Rule Name: Ending Proprietary Account Balance

Description: The sum of the pre-closing ending balances for the proprietary USSGL accounts must equal zero for each

reported TAS.

Type: SZ: USSGL / Zero

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination					Right Side Attribute Combination			
USSGL Account								
Number	Begin/End				Zero			
189900	Е							
192100	E							
192300	E							
192500	E							
198000	E							
198100	Е							
199000	Е							
199010	Е							
199500	Е							
199900	Е							
201000	Е							
209010	Е							
211000	Е							
211200	Е							
212000	Е							
213000	Е							
214000	Е							
214100	Е							
214200	Е							
215000	Е							
215500	Е							
216000	Е							
217000	Е							
218000	Е							
219000	Е							
219100	E							
219200	E							
219300	Е							
220000	E							
220500	Е							
221000	Е							
221100	Е							
221300	Е							
221500	Е							
221600	Е							
221700	Е							
221800	E							
222000	E							
222500	Е							
229000	Е							
231000	Е							
232000	Е							
240000	Е							
241000	Е							
251000	Е							
251100	Е							
252000	Е							
253000	Е							

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 23

Rule Name: Ending Proprietary Account Balance

Description: The sum of the pre-closing ending balances for the proprietary USSGL accounts must equal zero for each

reported TAS.

Type: SZ: USSGL / Zero

Operand: Equal (=) Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Froposed Analytical Period: Left Side Attribute Combination					Right Side Attribute Combination			
USSGL Account					Ü			
	Begin/End				Zero			
253100	Е							
253200	Е							
253300	Е							
253400	E							
254000	Е							
259000	Е							
261000	Е							
262000	Е							
263000	Е							
265000	Е							
266000	Е							
267000	Е							
269000	Е							
291000	Е							
292000	Е							
292200	Е							
292300	Е							
294000	Е							
296000	Е							
297000	Е							
298000	Е							
298500	Е							
299000	Е							
299010	Е							
299100	Е							
299110	Е							
299200	Е							
299500	Е							
309000	Е							
309010	Е							
310000	E							
310100	E							
310200	E							
310300	E							
310500	E							
310600	Е							
310700	Е							
310710	Е							
310800	Е							
310900	Е							
320000	Е							
320100	Е							
320110	Е							
320600	Е							
320700	Е							
320710	Е							
320800	Е							
331000	Е							

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 23

Rule Name: Ending Proprietary Account Balance

Description: The sum of the pre-closing ending balances for the proprietary USSGL accounts must equal zero for each

reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

- P	Left Side Attribute Combination					Right Side Attribute Combination			
USSGL Account					Ü				
Number	Begin/End				Zero				
340000	Е								
341000	E								
342000	E								
510000	E								
510900	E								
520000	Е								
520900	Е								
531000	Е								
531100	Е								
531200	Е								
531300	Е								
531400	Е								
531500	Е								
531700	Е								
531800	Е								
531900	Е								
532000	Е								
532400	Е								
532500	Е								
532900	Е								
540000	Е								
540500	Е								
540600	Е								
540900	Е								
550000	Е								
550900	Е								
560000	Е								
560900	Е								
561000	Е								
561900	Е								
564000	Е								
564900	E								
565000	E								
565900	E								
570000	Е								
570005	Е								
570006	Е								
570010	Е								
570500	Е								
570800	Е								
570810	Е								
570900	Е								
571000	Е								
571200	E	1							
571300	Е	1							
572000	Е	1							
573000	Е								
573500	E								

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 23

Rule Name: Ending Proprietary Account Balance

Description: The sum of the pre-closing ending balances for the proprietary USSGL accounts must equal zero for each

reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

- P	Left Side Attribute Combination					Right Side Attribute Combination			
USSGL Account									
Number	Begin/End				Zero				
573600	Е								
574000	Е								
574500	Е								
575000	Е								
575500	Е								
575600	Е								
576000	Е								
576500	Е								
576600	Е								
577500	Е								
577600	Е								
577700	Е								
577800	Е								
578000	Е								
579000	Е								
579001	Е								
579010	Е								
579100	Е								
579200	Е								
579500	E								
580000	Е								
580100	E								
580200	E								
580300	E								
580400	Е								
580500	Е								
580600	Е								
582000	Е								
582100	Е								
582200	E								
582300	Е								
582400	E								
582500	E								
582600	Е								
583000	Е								
583100	Е								
583200	Е								
583300	Е								
583400	E								
583500	Е								
583600	E								
589000	Е								
589100	E								
589200	Е								
589300	Е								
589400	Е								
589500	Е								
589600	Е								

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 23

Rule Name: Ending Proprietary Account Balance

Description: The sum of the pre-closing ending balances for the proprietary USSGL accounts must equal zero for each

reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

rroposeu Al	Left Side Attribute Combination					ide Attribute Com	bination
USSGL Account					8		
Number	Begin/End				Zero		
590000	Е						
590900	E						
591900	E						
591910	E						
592100	Е						
592200	Е						
592300	Е						
599000	Е						
599100	Е						
599300	Е						
599400	Е						
599700	Е						
599800	Е						
610000	Е						
615000	Е						
619000	Е						
619900	Е						
631000	Е						
632000	Е						
633000	E						
633800	E						
634000	E						
640000	E						
650000	E						
660000	Е						
661000	E						
671000	E						
672000	E						
673000	E						
679000	E						
679500	E						
680000	Е						
685000	Е						
690000	Е						
711000	E						
711100	E						
711200	Е						
717100	E						
717200	Е						
718000	E						
718100	Е						
719000	Е						
719090	Е						
719100	E	1					
721000	E						
721100	E						
721200	Е						
727100	E						

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 23

Rule Name: Ending Proprietary Account Balance

Description: The sum of the pre-closing ending balances for the proprietary USSGL accounts must equal zero for each

reported TAS.

Type: SZ: USSGL / Zero

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End				Zero			
727200	E							
728000	E							
728100	E							
729000	E							
729090	Е							
729100	Е							
729200	Е							
730000	Е							
740000	E							
740100	Е							
740500	Е							
750000	Е			·			·	
760000	Е			·			·	
771000	Е							

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 24

Rule Name: Ending Budgetary Account Balance

Description: The sum of the pre-closing ending balance of USSGL 4000-series accounts must equal zero for each reported

TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left	Side Attribute Comb	oination	Right S	ide Attribute Com	bination
USSGL Account				Ü		
Number	Begin/End			Zero		
403400	Е			0		
404400	Е					
404700	Е					
404800	Е					
405000	Е					
406000	Е					
407000	Е					
408100	Е					
408200	Е					
408300	Е					
411100	Е					
411200	Е					
411300	Е					
411400	Е					
411500	Е					
411600	Е					
411601	Е					
411700	Е					
411800	Е					
411900	Е					
411910	Е					
411912	Е					
411990	Е					
411991	Е					
411992	Е					
411993	Е					
411994	Е					
412000	Е					
412050	Е					
412100	Е					
412200	Е					
412250	Е					
412300	Е					
412400	Е					
412500	Е					
412600	Е					
412700	Е					
412800	Е					
412900	Е					
413000	Е					
413100	Е					
413120	Е					
413200	Е					
413300	Е					
413400	Е					
413415	E					
413500	E					
413600	Е					

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 24

Rule Name: Ending Budgetary Account Balance

Description: The sum of the pre-closing ending balance of USSGL 4000-series accounts must equal zero for each reported

TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

- P	Left S	ide Attribute Comb	ination	Right Si	ide Attribute Com	bination
USSGL Account				Ü		
Number	Begin/End			Zero		
413700	Е					
413800	E					
413900	E					
414000	E					
414100	E					
414120	Е					
414200	Е					
414201	Е					
414300	Е					
414400	Е					
414500	Е					
414600	Е					
414700	Е					
414800	Е					
414900	Е					
415000	Е					
415100	Е					
415200	Е					
415300	Е					
415400	Е					
415500	Е					
415700	Е					
415730	Е					
415800	E					
415900	Е					
415901	Е					
416000	Е					
416500	Е					
416512	Е					
416600	E					
416612	E					
416700	E					
416712	Е					
416800	Е					
417000	Е					
417100	E					
417200	Е					
417300	Е					
417400	Е					
417500	Е					
417590	Е					
417600	Е					
417690	Е					
418000	E	1				
418300	Е	1				
419000	Е	1				
419100	Е					
419200	E					

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 24

Rule Name: Ending Budgetary Account Balance

Description: The sum of the pre-closing ending balance of USSGL 4000-series accounts must equal zero for each reported

TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

-	Left	Side Attribute Comb	oination	Right Side Attribute Combination				
USSGL Account								
Number	Begin/End			Zero				
419300	Е							
419500	Е							
419600	Е							
419700	Е							
419900	Е							
420100	Е							
420190	Е							
421000	Е							
421200	Е							
421500	Е							
421512	Е							
422100	Е							
422200	E							
422300	E							
422500	E							
422512	Е							
423000	Е							
423100	Е							
423200	Е							
423300	E							
423400	Е							
424000	E							
425100	E							
425200	E							
425300	E							
425400	E							
425500	E							
425512	E							
426000	E							
426100	E							
426200	E							
426300	E							
426400	E							
426500	E							
426600	E							
426700	E							
426800	E							
427100	E							
427300	E							
427500	E							
427600	E							
427700	E							
428300	E							
428500	E							
428600	E							
428700	E							
429000	E							
429500	E							
429300	Ē							

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 24

Rule Name: Ending Budgetary Account Balance

Description: The sum of the pre-closing ending balance of USSGL 4000-series accounts must equal zero for each reported

TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

- P	Left S	ide Attribute Comb	oination	Right Si	de Attribute Com	bination
USSGL Account						
Number	Begin/End			Zero		
429590	Е					
431000	E					
432000	E					
435000	E					
435100	E					
435190	Е					
435400	Е					
435500	Е					
435600	Е					
435700	Е					
436000	Е					
436001	Е					
437000	E					
438200	E					
438300	E					
438400	Е					
438500	Е					
438700	Е					
438800	Е					
439000	Е					
439100	Е					
439200	Е					
439300	Е					
439400	Е					
439401	Е					
439402	Е					
439412	Е					
439432	Е					
439500	Е					
439504	Е					
439600	Е					
439700	Е					
439701	E					
439730	E					
439800	Е					
439900	Е					
442000	Е					
443000	Е					
445000	Е					
451000	Е					
459000	Е					
461000	Е					
462000	Е					
462090	Е					
462091	Е					
463500	Е					
465000	E					
469000	Е					

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 24

Rule Name: Ending Budgetary Account Balance

Description: The sum of the pre-closing ending balance of USSGL 4000-series accounts must equal zero for each reported

TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left S	ide Attribute Comb	ination	Right Side Attribute Combination				
USSGL Account Number	Begin/End			Zero				
470000	E							
472000	Е							
480100	Е							
480200	Е							
483100	Е							
483200	Е							
487100	Е							
487200	Е							
488100	Е							
488200	E							
490100	Е							
490200	Е							
490800	Е							
493100	Е							
497100	Е							
497200	Е							
498100	Е							
498200	Е							

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 25

Rule Name: Ending Memo Account Balance

Description: The sum of the pre-closing ending balance of USSGL 8000-series accounts must equal zero for each reported

TAS

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left Sie	de Attribute Comb	oination	Right Si	de Attribute Com	bination
USSGL Account						
Number	Begin/End			Zero		
880100	Е			0		
880200	Е					
880300	Е					
880400	Е		·			

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 26

Rule Name: Beg Bal = Pre-closing Bal for 420100

Description: Pre-closing USSGL 420100 balances must equal the same year's beginning balance for that USSGL account. This

ensures that no activity was reported to this USSGL throughout the year.

Type: SS: USSGL / USSGL

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

	Left Side Attribute Combination				Right Side Attribute Combination					
USSGL					USSGL					
Account					Account					
Number	Begin/End				Number	Begin/End				
420100	В				420100	Е				

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 27

Rule Name: Beg Bal = Pre-closing Bal for 413900

Description: Pre-closing USSGL 413900 balances must equal the same year's beginning balance for that USSGL account. This

ensures that no activity was reported to this USSGL throughout the year.

Type: SS: USSGL / USSGL

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

	Left Side Attribute Combination				Right Side Attribute Combination					
USSGL					USSGL					
Account					Account					
Number	Begin/End				Number	Begin/End				
413900	В				413900	Е				

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 28

Rule Name: Beg Bal = Pre-closing Bal for 414900

Description: Pre-closing USSGL 414900 balances must equal the same year's beginning balance for that USSGL account. This

ensures that no activity was reported to this USSGL throughout the year.

Type: SS: USSGL / USSGL

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

	Left Side Attribute Combination				Right Side Attribute Combination					
USSGL					USSGL					
Account					Account					
Number	Begin/End				Number	Begin/End				
414900	В				414900	Е				

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 29

Rule Name: Beg Bal = Pre-closing Bal for 310000

Description: Pre-closing USSGL 310000 balances must equal the same year's beginning balance for that USSGL account. This

ensures that no activity was reported to this USSGL throughout the year.

Type: SS: USSGL / USSGL

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

	Left Side Attribute Combination				Right Side Attribute Combination					
USSGL					USSGL					
Account					Account					
Number	Begin/End				Number	Begin/End				
310000	В				310000	Е				

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 30

Rule Name: Beg Bal = Pre-closing Bal for 331000

Description: Pre-closing USSGL 331000 balances must equal the same year's beginning balance for that USSGL account. This

ensures that no activity was reported to this USSGL throughout the year.

Type: SS: USSGL / USSGL

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

	Left Side Attribute Combination				Right Side Attribute Combination					
USSGL					USSGL					
Account					Account					
Number	Begin/End				Number	Begin/End				
331000	В				331000	Е				

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 31

Rule Name: Imputed Financing Source/Cost Edit

 $\textbf{Description:} \qquad \text{The sum of USSGL accounts 578000 and 673000 must equal zero.}$

Type: SZ: USSGL / Zero

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left Sic	de Attribute Comb	Right Side Attribute Combination			
USSGL Account						
Number	Begin/End			Zero		
578000	Е			0		
673000	E					

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 32

Rule Name: Appropriations Used and Expended Appropriations Edit (Accrued)

Description: USSGL account 310700 and USSGL account 570000 must equal the sum of zero.

Type: SZ: USSGL / Zero

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left Sie	de Attribute Comb	Right Side Attribute Combination			
USSGL Account						
Number	Begin/End			Zero		
310700	Е			0		
570000	Е					

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 33

Rule Name: UCAD Reciprocal Category 7 Transferred-In

Description: The sum of Special & Trust Fund (APSPCEXP) and Surplus, Special/Trust Fund for Restoration (SRRCTUR) BETC

transactions for a TAS must equal USSGL 574000.

Type: SM: USSGL / SMAF

Operand: Equal (=)

Fatal Period: Proposed Analytical

01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left Side	Attribute Con	nbination	Right Side Attribute Combination				
USSGL Account Number	Begin/End			ВЕТС				
574000	Е			APSPCEXP				
				SRRCTUR		·		

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 34

Rule Name: UCAD Reciprocal Category 7 Transferred-Out

Description: The sum of Special & Trust Fund (APSPCUR) and Surplus, Special/Trust Fund for Restoration (SRRCTEXP) BETC

transactions for a TAS must equal USSGL 574500.

Type: SM: USSGL / SMAF

Operand: Equal (=)

Fatal Period:

Proposed Analytical

01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left Side	Attribute Con	nbination	Right Side Attribute Combination				
USSGL Account Number	Begin/End			ВЕТС				
574500	Е			APSPCUR				
				SRRCTEXP				

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 35

Rule Name: UCAD Reciprocal Category 8 Transferred-In

Description: The sum of the Appropriation Transfer, Increase (AXFERC), and Balance Transfer, Increase (BXFERC) BETC

transactions for a TAS must equal the sum of the USSGL 310200 and 575500 $\,$

Type: SM: USSGL / SMAF

Operand: Equal (=)

Fatal Period:

Proposed Analytical 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left Side Attribute Combination			Right Side Attribute Combination			
USSGL Account Number	Begin/End				ВЕТС		
310200	Е				AXFERC		
575500	Е				BXFERC		
					NETC		

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 36

Rule Name: UCAD Reciprocal Category 8 Transferred-Out

Description: The sum of the Appropriation Transfer, Decrease (AXFERD), and Balance Transfer, Decrease (BXFERD) BETC

transactions for a TAS must equal the sum of the USSGL 310300 and 576500

Type: SM: USSGL / SMAF

Operand: Equal (=)

Fatal Period:

Proposed Analytical 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left Side Attribute Combination			Right Side Attribute Combination			
USSGL Account Number	Begin/End				BETC		
310300	Е				AXFERD		
576500	E				BXFERD		
					NETCAJ		

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 37

Rule Name: Budgetary USSGL accounts and Appropriation Transfer BETCs "AXFERC" and "AXFERD"

Description: The sum of Appropriation Transfer BETC transactions (AXFERC and AXFERD) for a TAS must equal the sum of

specific budgetary USSGL accounts.

Type: SM: USSGL / SMAF

Operand: Equal (=)

Fatal Period:

Proposed Analytical 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left Side Attribute Combination			Right Side Attribute Combination				
USSGL Account Number	Begin/End			ВЕТС				
412800	Е			AXFERC				
412900	E			AXFERD				
416700	E							
416712	E							
417000	E							
417300	E							
417400	Е							
417500	E							

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 38

Rule Name: Budgetary USSGL Accounts and Balance Transfer BETCs "BXFERC" and "BXFERD"

Description: The sum of Balance Transfer BETC transactions (BXFERC and BXFERD) for a TAS must equal the sum of specific

USSGL accounts for that TAS.

Type: SM: USSGL / SMAF

Operand: Equal (=)

Fatal Period:

Proposed Analytical 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left Side	e Attribute Com	bination	Right Side	Attribute Combinat	ion
USSGL Account Number	Begin/End			ВЕТС		
417600	Е			BXFERC		
419000	Е			BXFERD		
419100	Е					
419200	Е					
419300	Е					
419600	Е					
419700	Е					
423100	Е					
435600	Е					
483100	Е					
493100	Е					

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 39

Rule Name: Budgetary USSGL Accounts and Capital Transfer BETCs "CXFERC" and "CXFERD"

Description: The sum of Capital Transfer BETC transactions (CXFERC and CXFERD) for a TAS must equal the sum of USSGL

accounts 414201, 415100, 415200, 439200 and 439300

Type: SM: USSGL / SMAF

Operand: Equal (=)

Fatal Period:

Proposed Analytical

01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left Sid	le Attribute Co	mbination	Right	Side Attribute Co	mbination	
USSGL Account Number	Begin/End	Auth Type Code	Fund Type	ветс			
414201	Е		EP	CXFERC			
414201	Е		ER	CXFERD			
415100	Е	S	EC				
415100	Е	S	EG				
415100	Е	S	EM				
415100	Е	S	EP				
415100	Е	S	ER				
415100	Е	S	ES				
415100	Е	S	ET				
415100	Е	S	TR				
415200	Е		EC				
415200	Е		EG				
415200	Е		EM				
415200	Е		EP				
415200	Е		ER				
415200	Е		ES				
415200	Е		ET				
415200	Е		TR				
439200	Е	D	ES				
439200	Е	D	ET				
439200	Е	P	ES				
439200	Е	P	ET				
439200	Е	R	ES				
439200	Е	R	ET				
439200	Е	S	ES				
439200	Е	S	ET				
439300	Е	D	ES				
439300	Е	D	ET				
439300	Е	P	EG				
439300	Е	P	ES				
439300	Е	P	ET				
439300	Е	R	ES		·		
439300	Е	R	ET				

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 40

Rule Name: UCAD Reciprocal Category 11 Capital Transfers- In

Description: The sum of Capital Transfer BETC transactions (CXFERC) for a TAS must equal USSGL account 575600

Type: SM: USSGL / SMAF

Operand: Equal (=)

Fatal Period:

Proposed Analytical 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left Side	Attribute Con	nbination	Right Side Attribute Combination				
USSGL Account								
Number	Begin/End			BETC				
575600	Е			CXFERC				

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 41

Rule Name: UCAD Reciprocal Category 11 Capital Transfers Out

Description: The sum of Capital Transfer (CXFERD) BETC transactions for a TAS must equal USSGL account 576600

Type: SM: USSGL / SMAF

Operand: Equal (=)

Fatal Period:

Proposed Analytical 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left Side	Attribute Con	nbination	Right Side Attribute Combination			
USSGL Account Number	Begin/End			ВЕТС			
576600	Е			CXFERD			

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 42

Rule Name: Contract and/or Borrowing Authority Withdrawn and Recoveries of Prior Year Obligations

Description: The Sum of USSGL accounts 413400 and 414400 must be less than or equal to the sum of USSGL accounts 487100 and

497100.

Type: SS: USSGL / USSGL
Operand: Less Than Or Equal (<=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

	Left Side Attribute Combination				Right Side Attribute Combination				
USSGL Account Number	Begin/End	PY Adj			USSGL Account Number	Begin/End	PY Adj		
413400	Е	X			487100	Е	X		
414400	Е	X			497100	Е	X		
413415	E	X							

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 43

Rule Name: Reclassified Net Position Lines

Description: The Net Position line on the Balance Sheet must equal the Ending Net Position Balance line on the Statement of

Changes in Net Position for the current fiscal year.

Type: LN: Statement Line / Statement Line

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

Period: Left Side	Attribute Combination		Right Sid	e Attribute Combination			
Statement	Line Number	Operand	Statement Line Number Operand				
Reclassified Balance Sheet	41.1 - Unexpended appropriations - Funds from Dedicated Collections (Note 20)	+	Reclassified Stmt. of Operations and Changes in Net Position	1 - Net position, beginning of period	+		
Reclassified Balance Sheet	41.2 - Unexpended appropriations - Funds from other than Dedicated Collections	+	Reclassified Stmt. of Operations and Changes in Net Position	2.1 - Changes in accounting principles	+		
Reclassified Balance Sheet	42.1 - Cumulative results of operations - Funds from Dedicated Collections (Note 20)	+	Reclassified Stmt. of Operations and Changes in Net Position	2.2 - Corrections of errors - non-federal	+		
Reclassified Balance Sheet	42.2 - Cumulative results of operations - Funds from other than Dedicated Collections	+	Reclassified Stmt. of Operations and Changes in Net Position	2.3 - Corrections of errors - years preceding the prior year - non-federal	+		
			Reclassified Stmt. of Operations and Changes in Net Position	3.1 - Changes in accounting principles - federal (RC 29) /1	-		
			Reclassified Stmt. of Operations and Changes in Net Position	3.2 - Corrections of errors - federal (RC 29)	+		
			Reclassified Stmt. of Operations and Changes in Net Position	3.3 - Corrections of errors - years preceding the prior year - federal (RC 29)	+		
			Reclassified Stmt. of Operations and Changes in Net Position	3.4 - Prior period adjustment to unexpended appropriations - federal (RC 31)	+		
			Reclassified Stmt. of Operations and Changes in Net Position	3.5 - Prior period adjustment to expended appropriations - federal (RC 32)	-		
			Reclassified Stmt. of Operations and Changes in Net Position	3.6 - Prior period adjustment to appropriations outstanding - federal (RC 31)	+		
			Reclassified Stmt. of Operations and Changes in Net Position	3.7 - Prior period adjustment to appropriations expended - federal (RC 32) - Footnote 1	+		
			Reclassified Stmt. of Operations and Changes in Net Position	5.1 - Individual income tax and tax withholdings (for use by Treasury only)	+		
			Reclassified Stmt. of Operations and Changes in Net Position	5.2 - Corporation income taxes (for use by Treasury only)	+		
			Reclassified Stmt. of Operations and Changes in Net Position	5.3 - Excise taxes	+		
			Reclassified Stmt. of Operations and Changes in Net Position	5.4 - Unemployment taxes	+		

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 43

Rule Name: Reclassified Net Position Lines

Description: The Net Position line on the Balance Sheet must equal the Ending Net Position Balance line on the Statement of

Changes in Net Position for the current fiscal year.

Type: LN: Statement Line / Statement Line

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

]	Left Side Attribute Combination	l	Right Sie	de Attribute Combination					
Statement	Line Number	Operand	Statement	Line Number	Operand				
			Reclassified Stmt. of Operations and Changes in Net Position	5.5 - Customs duties	+				
			Reclassified Stmt. of Operations and Changes in Net Position	5.6 - Estate and gift taxes	+				
			Reclassified Stmt. of Operations and Changes in Net Position	5.7 - Other taxes and receipts	+				
			Reclassified Stmt. of Operations and Changes in Net Position	5.8 - Miscellaneous earned revenues - Footnote 2	+				
			Reclassified Stmt. of Operations and Changes in Net Position	6.1 - Federal securities interest revenue including associated gains and losses (non- exchange) (RC 03)/1	+				
			Reclassified Stmt. of Operations and Changes in Net Position	6.2 - Borrowings and other interest revenue (non-exchange) (RC 05)/1	+				
			Reclassified Stmt. of Operations and Changes in Net Position	6.3 - Borrowings Gains (RC 06)/01	+				
			Reclassified Stmt. of Operations and Changes in Net Position	6.4 - Borrowings Losses (RC 06)/01	-				
			Reclassified Stmt. of Operations and Changes in Net Position	6.5 - Benefit program revenue (non-exchange) (RC 26) /1	+				
			Reclassified Stmt. of Operations and Changes in Net Position	6.6 - Other taxes and receipts (RC 45) /1	+				
			Reclassified Stmt. of Operations and Changes in Net Position	6.7 - Collections Transferred to a TAS Other Than the General Fund of the U.S. Government (RC 15)	+				
			Reclassified Stmt. of Operations and Changes in Net Position	6.8 - Collections transferred into a TAS Other Than the General Fund of the U.S. Government - Nonexchange (RC 15)	+				
			Reclassified Stmt. of Operations and Changes in Net Position	6.9 - Accrual of Collections Yet to be Transferred to a TAS Other Than the General Fund of the U.S. Government - Nonexchange (RC 16)	-				

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 43

Rule Name: Reclassified Net Position Lines

Description: The Net Position line on the Balance Sheet must equal the Ending Net Position Balance line on the Statement of

Changes in Net Position for the current fiscal year.

Type: LN: Statement Line / Statement Line

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

]	Left Side Attribute Combination		Right Sid	e Attribute Combination	Onerand			
Statement	Line Number	Operand	Statement	Line Number	Operand			
			Reclassified Stmt. of Operations and Changes in Net Position	6.10 - Accruals for Entity amounts to be collected in a TAS Other Than the General Fund of the U.S. Government - Nonexchange (RC 16)	-			
			Reclassified Stmt. of Operations and Changes in Net Position	7.1 - Appropriations received as adjusted (rescissions and other adjustments) (RC 41)/1	+			
			Reclassified Stmt. of Operations and Changes in Net Position	7.2 - Appropriations used (RC 39)	-			
			Reclassified Stmt. of Operations and Changes in Net Position	7.3 - Appropriations expended (RC 38) /1	+			
			Reclassified Stmt. of Operations and Changes in Net Position	7.4 - Appropriation of unavailable special or trust fund receipts transfers-in (RC 07) /1	+			
			Reclassified Stmt. of Operations and Changes in Net Position	7.5 - Appropriation of unavailable special or trust fund receipts transfers-out (RC 07) /1	-			
			Reclassified Stmt. of Operations and Changes in Net Position	7.6 - Non-expenditure transfers in of unexpended appropriations and financing sources (RC 08)/1	+			
			Reclassified Stmt. of Operations and Changes in Net Position	7.7 - Non-expenditure transfers- out of unexpended appropriations and financing sources (RC 08) /1	-			
			Reclassified Stmt. of Operations and Changes in Net Position	7.8 - Expenditure transfers-in of financing sources (RC 09) /1	+			
			Reclassified Stmt. of Operations and Changes in Net Position	7.9 - Expenditure transfers-out of financing sources (RC 09) /1	-			
			Reclassified Stmt. of Operations and Changes in Net Position	7.10 - Non-expenditure transfer-in of financing sources - capital transfers (RC 11)	+			
			Reclassified Stmt. of Operations and Changes in Net Position	7.11 - Non-expenditure transfers-out of financing sources - capital transfers (RC 11)	-			
			Reclassified Stmt. of Operations and Changes in Net Position	7.12 - Revenue and Other Financing Sources - Cancellations (RC 36)	-			

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 43

Rule Name: Reclassified Net Position Lines

Description: The Net Position line on the Balance Sheet must equal the Ending Net Position Balance line on the Statement of

Changes in Net Position for the current fiscal year.

Type: LN: Statement Line / Statement Line

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

1	Left Side Attribute Combination		Right Side Attribute Combination				
Statement	Line Number	Operand	Statement	Line Number	Operand		
			Reclassified Stmt. of Operations and Changes in Net Position	7.13 - Collections for others transferred to the General Fund of the U.S. Government (RC 44)	-		
			Reclassified Stmt. of Operations and Changes in Net Position	7.14 - Other financing sources with budgetary impact (RC 29) /1, 8	+		
			Reclassified Stmt. of Operations and Changes in Net Position	7.15 - Warrants issued (RC 41)	1		
			Reclassified Stmt. of Operations and Changes in Net Position	7.16 - Appropriations outstanding - used (RC 39)	+		
			Reclassified Stmt. of Operations and Changes in Net Position	7.17 - General Fund of the U.S. Government financed appropriations - expended (RC 38) /1	-		
			Reclassified Stmt. of Operations and Changes in Net Position	7.18 - Trust fund warrants issued net of adjustments (RC 45)	-		
			Reclassified Stmt. of Operations and Changes in Net Position	7.19 - Cancellations of Revenue and Other Financing Sources - General Fund (RC	+		
			Reclassified Stmt. of Operations and Changes in Net Position	7.20 - Transfers-in without reimbursement (RC 18) /1	+		
			Reclassified Stmt. of Operations and Changes in Net Position	7.21 - Transfers-out without reimbursement (RC 18) /1	-		
			Reclassified Stmt. of Operations and Changes in Net Position	7.22 - Imputed financing sources (RC 25) /1	+		
			Reclassified Stmt. of Operations and Changes in Net Position	7.23 - Non-entity collections transferred to the General Fund of the U.S. Government (RC 44)	-		
			Reclassified Stmt. of Operations and Changes in Net Position	7.24 - Accrual for non-entity amounts to be collected and transferred to the General Fund of the U.S. Government (RC 48)	-		
			Reclassified Stmt. of Operations and Changes in Net Position	7.25 - Other non-budgetary financing sources for debt accruals/amortization (RC 37)	+		
			Reclassified Stmt. of Operations and Changes in Net Position	7.26 - Other non-budgetary financing sources (RC 29)/1,	+		

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 43

Rule Name: Reclassified Net Position Lines

Description: The Net Position line on the Balance Sheet must equal the Ending Net Position Balance line on the Statement of

Changes in Net Position for the current fiscal year.

Type: LN: Statement Line / Statement Line

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

Left Sid	e Attribute Combination		Right Sid	e Attribute Combination	Operand			
Statement	Line Number	Operand	Statement	Line Number	Operand			
			Reclassified Stmt. of	7.27 - Other financing sources	-			
			Operations and Changes in	for the General Fund of the				
			Net Position	U.S. Government (RC 37) /1				
			Reclassified Stmt. of	7.28 - Transfer-in of entity's	+			
			Operations and Changes in	unavailable custodial and non-				
			Net Position	entity collections (RC 44)				
			Reclassified Stmt. of	7.29 - Accrual of entity's	+			
			Operations and Changes in	amounts to be collected (RC				
			Net Position	48)				
			Reclassified Statement of	2 - Non-federal gross cost	-			
			Net Cost					
			Reclassified Statement of	3 - Interest on debt held by the	-			
			Net Cost	public				
			Reclassified Statement of	4 - Gains/losses from changes	-			
			Net Cost	in actuarial assumptions				
			Reclassified Statement of	5 - General property plant and	-			
			Net Cost	equipment (PP&E) partial				
				impairment loss				
			Reclassified Statement of	7.1 - Benefit program costs	-			
			Net Cost	(RC 26) /2				
			Reclassified Statement of	7.2 - Imputed costs (RC 25) /2	-			
			Net Cost					
			Reclassified Statement of	7.3 - Buy/sell cost (RC24) /2	-			
			Net Cost					
			Reclassified Statement of	7.4 - Purchase of assets (RC	-			
			Net Cost	24) /2				
			Reclassified Statement of	7.5 - Federal securities interest	-			
			Net Cost	expense (RC 03)/2				
			Reclassified Statement of	7.6 - Borrowing and other	-			
			Net Cost	interest expense (RC05) /2				
			Reclassified Statement of	7.7 - Borrowing losses (RC 06)	-			
			Net Cost	/2				
			Reclassified Statement of	7.8 - Other expenses (without	-			
			Net Cost	reciprocals) (RC 29)				
			Reclassified Statement of	11 - Non-federal earned	+			
			Net Cost	revenue				
			Reclassified Statement of	12.1 - Benefit program revenue	+			
			Net Cost	(exchange) (RC 26) /2				
			Reclassified Statement of	12.2 - Buy/sell revenue	+			
			Net Cost	(exchange) (RC 24) /2				
			Reclassified Statement of	12.3 - Purchase of assets offset	+			
			Net Cost	(RC 24) / 2				
			Reclassified Statement of	12.4 - Federal securities	+			
			Net Cost	interest revenue including				
				associated gains and losses				
				(exchange) (RC 03) /2				

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 43

Rule Name: Reclassified Net Position Lines

Description: The Net Position line on the Balance Sheet must equal the Ending Net Position Balance line on the Statement of

Changes in Net Position for the current fiscal year.

Type: LN: Statement Line / Statement Line

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

	Left Side Attribute Combination	1	Right Side Attribute Combination		
Statement	Line Number	Operand	Statement	Line Number	Operand
			Reclassified Statement of Net Cost	12.5 - Borrowing and other interest revenue (exchange) (RC 05)/2	+
			Reclassified Statement of Net Cost	12.6 - Borrowing gains (RC 06) /2	+
			Reclassified Statement of Net Cost	12.7 - Custodial Collections Transferred to a TAS Other Than the General Fund of the U.S. Government - Exchange (RC 13)	-
			Reclassified Statement of Net Cost	12.8 - Collections Transferred in to a TAS Other Than the General Fund of the U.S. Government - Exchange (RC 13)	+
			Reclassified Statement of Net Cost	12.9 - Accrual of Custodial Collections Yet to be Transferred to a TAS Other Than the General Fund of the U.S. Government - Exchange (RC 14)	-
			Reclassified Statement of Net Cost	12.10 - Accrual for Agency Amounts to be collected in TAS Other Than the General Fund of the U.S. Government - Exchange (RC 14)	+

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 44

Rule Name: Reclassified Balance Sheet Check

Description: The Total Assets line must equal the Total Liabilities and Net Position line.

Type: LN: Statement Line / Statement Line

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

Left Side	Attribute Combination		Right Side Attribute Combination				
Statement	Line Number	Operand	Statement	Line Number	Operand		
Reclassified Balance Sheet	1 - Fund Balance with Treasury (Note 3) (RC 40)	+	Reclassified Balance Sheet	21 - [Liability for Fund Balance with Treasury [for General fund only]] (RC 40)	+		
Reclassified Balance Sheet	2.1 - Federal investments (Note 5) (RC 01)	+	Reclassified Balance Sheet	22.1 - Accounts payable, capital transfers (RC 12)	+		
Reclassified Balance Sheet	2.2 - Interest receivable - investments (Note 5) (RC 02)	+	Reclassified Balance Sheet	22.2 - Benefit program contributions payable (Note 15) (RC 21)	+		
Reclassified Balance Sheet	3.1 - Asset for agency's custodial and non-entity liabilities - other than the General Fund of the U.S. Government (RC 10)	+	Reclassified Balance Sheet	22.3 - Accounts payable (RC 22)	+		
Reclassified Balance Sheet	3.2 - Accounts receivable, capital transfers (RC 12)	+	Reclassified Balance Sheet	22.4 - Transfers payable (RC 27)	+		
Reclassified Balance Sheet	3.3 - Benefit program contributions receivable (RC 21)	+	Reclassified Balance Sheet	23.1 - Federal debt (RC 01)	+		
Reclassified Balance Sheet	3.4 - Accounts receivable, net (RC 22)	+	Reclassified Balance Sheet	23.2 - Interest payable - debt (RC 02)	+		
Reclassified Balance Sheet	3.5 - Transfers receivable (RC 27)	+	Reclassified Balance Sheet	24.1 - Interest payable - loans and not otherwise classified (RC 04)	+		
Reclassified Balance Sheet	4.1 - Interest receivable - loans and not otherwise classified (RC 04)	+	Reclassified Balance Sheet	24.2 - Loans payable (RC 17)	+		
Reclassified Balance Sheet	4.2 - Loans receivable (RC 17)	+	Reclassified Balance Sheet	25 - Advances from others and deferred revenue (RC 23)	+		
Reclassified Balance Sheet	5 - Advances and prepayments (RC 23)	+	Reclassified Balance Sheet	26.1 - Other liabilities (without reciprocals) (Note 15) (RC 29)	+		
Reclassified Balance Sheet	6.1 - Other assets (RC 30)	+	Reclassified Balance Sheet	26.2 - Other liabilities (Note 17) (RC 30)	+		
Reclassified Balance Sheet	6.2 - Asset for agency's custodial and non-entity liabilities (RC 46)	+	Reclassified Balance Sheet	26.3 - Liability to the General Fund of the U.S. Government for custodial and other non- entity assets (Note 17) (RC 46)	+		
Reclassified Balance Sheet	8 - Cash and other monetary assets (Note 4)	+	Reclassified Balance Sheet	26.4 - Liability to agency other than the General Fund of the U.S. Government for custodial and other non-entity assets (RC 10)	+		
Reclassified Balance Sheet	9 - Accounts receivable[, net] (Notes 6 and 7)	+	Reclassified Balance Sheet	28 - Accounts payable	+		
Reclassified Balance Sheet	10 - Loans receivable, net (Note 8)	+	Reclassified Balance Sheet	29 - Federal debt and interest payable (Note 14)	+		
Reclassified Balance Sheet	11 - Inventory and related property, net (Note 9)	+	Reclassified Balance Sheet	30 - Federal employee [and veteran] benefits payable (Note 15)	+		

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 44

Rule Name: Reclassified Balance Sheet Check

Description: The Total Assets line must equal the Total Liabilities and Net Position line.

Type: LN: Statement Line / Statement Line

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

Left Side	Attribute Combination		Right Side Attribute Combination			
Statement	Line Number	Operand	Statement	Line Number	Operand	
Reclassified Balance Sheet	12 - General property[, plant,] and equipment, net (Note 10)	+	Reclassified Balance Sheet	31 - Environmental and disposal liabilities (Note 16)	+	
Reclassified Balance Sheet	13 - Advances and prepayments	+	Reclassified Balance Sheet	32 - Benefits due and payable	+	
Reclassified Balance Sheet	14 - Investments [,net] (Note 5)	+	Reclassified Balance Sheet	33 - Loan guarantee liabilities (Note 8)	+	
Reclassified Balance Sheet	15 - Investment in special purpose vehicles	+	Reclassified Balance Sheet	34 - Liabilities to Government- sponsored enterprises	+	
Reclassified Balance Sheet	16 - Investments in government-sponsored enterprises	+	Reclassified Balance Sheet	35 - Insurance and guarantee program liabilities	+	
Reclassified Balance Sheet	17 - Other assets (Note 12)	+	Reclassified Balance Sheet	36 - Advances from others and deferred revenue	+	
			Reclassified Balance Sheet	37 - Other liabilities (Notes 17, 18, and 19)	+	
			Reclassified Balance Sheet	41.1 - Unexpended appropriations - Funds from Dedicated Collections (Note 20)	+	
			Reclassified Balance Sheet	41.2 - Unexpended appropriations - Funds from other than Dedicated Collections	+	
			Reclassified Balance Sheet	42.1 - Cumulative results of operations - Funds from Dedicated Collections (Note 20)	+	
			Reclassified Balance Sheet	42.2 - Cumulative results of operations - Funds from other than Dedicated Collections	+	

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 45

Rule Name: Fiscal Year Proprietary Closing Edit

Description: The amount for the current fiscal year beginning USSGL accounts must equal the amount for the GTAS

Section VII

calculated beginning balances.

Type: CL: Closing Edits **Operand:** Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical Period:

SUPPLEMENT

Left Side Attribute Combination			Right	Side Attribute Combi	nation
Please see Closing Edits Report.					

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 46

Rule Name: Ending Budgetary Account Balance for Prior Year Adjustments Backdated in Treasury's Central Accounting

System

Description: The sum of the pre-closing ending balance of USSGL 4000-series accounts with Prior Year Adjustment domain

value B (adjustments to prior year reporting backdated in Treasury's Central Accounting System) must equal zero

for each reported TAS.

Type: SZ: USSGL / Zero

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination			Right Side Attribute Combination			
USSGL Account				ð		
Number	Begin/End	PY Adj		Zero		
411100	E	В		0		
411200	Е	В		-		
411300	Е	В				
411400	Е	В				
411500	Е	В				
411600	Е	В				
411601	Е	В				
411700	Е	В				
411800	Е	В				
411900	Е	В				
411910	Е	В				
411990	Е	В				
412200	Е	В	İ			
412250	Е	В				
412300	Е	В				
412400	Е	В				
412500	Е	В				
412600	Е	В	İ			
412700	Е	В				
412800	Е	В				
412900	Е	В				
413000	Е	В				
413500	Е	В				
413700	Е	В				
413800	Е	В				
414600	Е	В				
414700	Е	В				
414800	Е	В				
415000	Е	В				
415100	Е	В				
415200	Е	В				
415300	Е	В	İ			
415400	Е	В				
415500	Е	В				
415901	Е	В	İ			
416600	Е	В	İ			
416700	Е	В				
416800	Е	В	İ			
417000	Е	В				
417100	Е	В				
417200	Е	В				
417300	E	В				
417400	E	В				
417500	Е	В				
417590	E	В				
417600	E	В				
417690	E	В	1			

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 46

Rule Name: Ending Budgetary Account Balance for Prior Year Adjustments Backdated in Treasury's Central Accounting

System

Description: The sum of the pre-closing ending balance of USSGL 4000-series accounts with Prior Year Adjustment domain

value B (adjustments to prior year reporting backdated in Treasury's Central Accounting System) must equal zero

for each reported TAS.

Type: SZ: USSGL / Zero

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed A	Left Side Attribute Combination			Right Side Attribute Combination			
USSGL Account					_		
Number	Begin/End	PY Adj			Zero		
419000	E	В					
419100	Е	В					
419200	Е	В					
419300	Е	В					
419600	E	В					
419700	E	В					
419900	Е	В					
421200	Е	В					
422100	Е	В					
422200	E	В					
422300	Е	В					
422500	Е	В					
422512	Е	В					
423000	Е	В					
423100	Е	В					
423200	Е	В					
423300	Е	В					
423400	E	В					
425100	Е	В					
425200	Е	В					
425300	Е	В					
425400	E	В					
425500	E	В					
426000	Е	В					
426100	E	В					
426200	Е	В					
426300	E	В					
426400	Е	В					
426500	Е	В					
426600	E	В					
426700	Е	В					
426800	Е	В					
427100	Е	В					
427300	Е	В					
427500	Е	В					
427600	Е	В					
427700	Е	В					
428300	Е	В					
428500	Е	В					
428600	Е	В					
428700	Е	В					
429000	Е	В					
435000	Е	В					
435100	Е	В					
435190	Е	В					
435400	Е	В					
435500	Е	В					

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 46

Rule Name: Ending Budgetary Account Balance for Prior Year Adjustments Backdated in Treasury's Central Accounting

System

Description: The sum of the pre-closing ending balance of USSGL 4000-series accounts with Prior Year Adjustment domain

value B (adjustments to prior year reporting backdated in Treasury's Central Accounting System) must equal zero

for each reported TAS.

Type: SZ: USSGL / Zero

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination				Right Side Attribute Combination			
USSGL Account	Begin/End	DV A J:			7		
Number		PY Adj			Zero		
435600	E	В					
437000	Е	В					
438700	Е	В					
438800	Е	В					
439000	Е	В					
439100	Е	В					
439200	Е	В					
439300	Е	В					
439400	Е	В					
439600	E	В					
439700	E	В					
439730	E	В					
439800	Е	В					
439900	Е	В					
445000	Е	В					
462000	Е	В					
462090	Е	В					
465000	Е	В					
480100	E	В					
480200	Е	В					
483100	E	В					
483200	Е	В					
487100	Е	В					
487200	Е	В					
488100	Е	В					
488200	E	В					
490100	Е	В					
490200	Е	В					
490800	Е	В					
493100	Е	В					
497100	Е	В					
497200	Е	В					
498100	Е	В					
498200	Е	В					

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 47

Rule Name: Ending Budgetary Account Balance for Prior Year Adjustments Not Backdated in Treasury's Central Accounting

System

Description: The sum of the pre-closing ending balance of USSGL 4000-series accounts with Prior Year Adjustment domain

value P (adjustments to prior year reporting not backdated in Treasury's Central Accounting System) must equal

zero for each reported TAS.

Type: SZ: USSGL / Zero

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical Period: Left Side Attribute Combination				Right Side Attribute Combination			
USSGL Account					Ü		
Number	Begin/End	PY Adj			Zero		
411100	Е	P			0		
411200	Е	P					
411300	Е	P					
411400	Е	P					
411500	Е	P					
411600	Е	P					
411601	Е	P					
411700	Е	P					
411800	Е	P					
411900	Е	P					
411910	Е	P					
411990	Е	P					
412100	Е	P					
412200	Е	P					
412250	Е	P					
412300	Е	P					
412400	Е	P	İ	İ			
412500	Е	P					
412600	Е	P					
412700	Е	P					
412800	Е	P					
412900	Е	P					
413000	Е	P					
413100	Е	P					
413120	Е	P					
413200	Е	P					
413300	Е	P					
413400	Е	P					
413500	Е	P					
413600	Е	P					
413700	Е	P					
413800	Е	P					
414000	Е	P					
414100	Е	P					
414120	Е	P					
414300	Е	P					
414400	Е	P					
414600	Е	P					
414700	Е	P					
415000	Е	P					
415100	Е	P					
415200	Е	P					
415300	Е	P					
415400	Е	P					
415500	Е	P					
415700	Е	P					
415730	Е	P					

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 47

Rule Name: Ending Budgetary Account Balance for Prior Year Adjustments Not Backdated in Treasury's Central Accounting

System

Description: The sum of the pre-closing ending balance of USSGL 4000-series accounts with Prior Year Adjustment domain

value P (adjustments to prior year reporting not backdated in Treasury's Central Accounting System) must equal

zero for each reported TAS.

Type: SZ: USSGL / Zero

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left	t Side Attribute C	ombination	Right Side Attribute Combination			
USSGL Account							
Number	Begin/End	PY Adj		Zero			
415800	Е	P					
415901	E	P					
416600	E	P					
416700	E	P					
416800	E	P					
417000	E	P					
417100	E	P					
417200	Е	P					
417300	E	P					
417400	E	P					
417500	Е	P					
417590	E	P					
417600	Е	P					
417690	Е	P					
419000	Е	P					
419100	Е	P					
419200	Е	P					
419300	E	P					
419600	E	P					
419700	E	P					
419900	E	P					
421200	E	P					
422100	E	P					
422200	Е	P					
422300	Е	P					
422500	Е	P					
422512	Е	P					
423000	Е	P					
423200	Е	P					
423300	Е	P					
423400	Е	P					
425100	Е	P					
425200	Е	P					
425300	Е	P					
425400	Е	P					
425500	Е	P					
426000	Е	P					
426100	Е	P					
426200	Е	P					
426300	Е	P					
426400	Е	P					
426500	Е	P					
426600	Е	P					
426700	Е	P					
426800	Е	P					
427100	Е	P					
427300	Е	P					

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 47

Rule Name: Ending Budgetary Account Balance for Prior Year Adjustments Not Backdated in Treasury's Central Accounting

System

Description: The sum of the pre-closing ending balance of USSGL 4000-series accounts with Prior Year Adjustment domain

value P (adjustments to prior year reporting not backdated in Treasury's Central Accounting System) must equal

zero for each reported TAS.

Type: SZ: USSGL / Zero

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left	Side Attribute Com	bination		Right Side Attribute Combination			
USSGL Account					J			
Number	Begin/End	PY Adj			Zero			
427500	Е	P						
427600	E	P						
427700	E	P						
428300	E	P						
428500	E	P						
428600	E	P						
428700	E	P						
429000	E	P						
429500	E	P						
429590	E	P						
432000	E	P						
435000	E	P	†					
435100	E	P	1					
435190	E	P	1					
435400	E	P	†					
435500	E	P	1					
435600	E	P						
435700	E	P						
436000	E	P						
437000	E	P						
438200	E	P						
438300	E	P						
438400	E	P						
438700	E	P						
438800	E	P						
439000	E	P						
439100	E	P						
439200	E	P						
439300	E	P						
439400	E	P						
439600	E	P						
439700	E	P						
439701	E	P	1					
439730	E	P	+					
439800	E	P	1					
439900	E	P	1					
445000	E	P	1					
462000	E	P	†					
462090	E	P	+					
465000	E	P	1					
480100	E	P	1					
480200	E	P	1					
483100	E	P	+					
487100	E	P	+					
487200	E	P	1					
488100	E	P	1					
488200	E	P	+					
.00200			1	I		1	1	

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 47

Rule Name: Ending Budgetary Account Balance for Prior Year Adjustments Not Backdated in Treasury's Central Accounting

System

Description: The sum of the pre-closing ending balance of USSGL 4000-series accounts with Prior Year Adjustment domain

value P (adjustments to prior year reporting not backdated in Treasury's Central Accounting System) must equal

zero for each reported TAS.

Type: SZ: USSGL / Zero

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left Si	de Attribute Comb	ination		Right Side Attribute Combination		
USSGL Account Number	Begin/End	PY Adj			Zero		
490100	Е	P					
490200	Е	P					
490800	Е	P					
493100	Е	P					
497100	Е	P					
497200	Е	P					
498100	Е	P		·			
498200	Е	P					

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 48

Rule Name: Budgetary USSGL Accounts and Reappropriations

Description: The sum of Reappropriation (RAPPRC/RAPPRD) BETC transactions for a TAS must equal USSGL account 439000 for

hat TAS.

Type: SM: USSGL / SMAF

Operand: Equal (=)

Fatal Period:

Proposed Analytical 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left Side Attribute Combination			Right Side Attribute Combination			
USSGL Account Number	Begin/End				BETC		
439000	Е				RAPPRC		
			·		RAPPRD		

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 49

Rule Name: Normal Warrants Edit (Budgetary)

Description: The BETC balances from the Central Accounting Reporting System (CARS) that represent all normal warrant activity

should equal the sum of the relative 4000-series USSGL accounts.

Type: LS: Statement Line / SMAF

Operand: Equal (=) Fatal Period: 10, 11, 12

Proposed Analytical 01, 02, 03, 04, 05, 06, 07, 08, 09

Lef	t Side Attribute Combination		Right Side A	ttribute Combination
Statement	Line Number	Operand	BETC	
USSGL account	411100 - Debt Liquidation Appropriations	+	AP	
USSGL account	411200 - Liquidation of Deficiency - Appropriations	+	APADV	
USSGL account	411500 - Loan Subsidy Appropriation	+	APBGT	
USSGL account	411600 - Debt Forgiveness Appropriation	+	APCRREF	
USSGL account	411700 - Loan Administrative Expense Appropriation	+	APIND	
USSGL account	411800 - Reestimated Loan Subsidy Appropriation	+	APLAE	
USSGL account	411900 - Other Appropriations Realized	+	APLIMIND	
USSGL account	411912 - Definite Appropriation - Adjustments to Trust Fund Share - Prior Year	+	APLS	
USSGL account	411990 - Other Appropriations Realized - International Monetary Fund	+	АРОТН	
USSGL account	411991 - Other Appropriations Realized - International Monetary Fund - Reserve Tranche	+	APROP	
USSGL account	411992 - Other Appropriations Realized - International Monetary Fund - Letter of Credit	+		
USSGL account	411993 - Other Appropriations Realized - International Monetary Fund - New Arrangements to Borrow	+		
USSGL account	411994 - Other Appropriations Realized - International Monetary Fund - Exchange Rate Changes (NAB)	+		
USSGL account	412500 - Loan Modification Adjustment Transfer Appropriation	+		

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 50

Rule Name: Normal Warrants Edit (Proprietary)

Description: The BETC balances from the Central Accounting Reporting System (CARS) that represent all normal warrant activity

should equal the corresponding proprietary USSGL accounts.

Type: LS: Statement Line / SMAF

Operand: Equal (=) **Fatal Period:** 10, 11, 12

Proposed Analytical 01, 02, 03, 04, 05, 06, 07, 08, 09

Lef	t Side Attribute Combination		Right Side Attribute Combina	tion
Statement	Line Number	Operand	BETC	
USSGL account	310100 - Unexpended Appropriations - Appropriations Received	+	AP	
			APADV	
			APBGT	
			APCRREF	
			APIND	
			APLAE	
			APLIMIND	
			APLS	
			APOTH	
			APROP	
			JRCR	
			RAPPRC	
		·	RAPPRD	

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 51

Rule Name: USSGLs 415700 and 439700

Description: The ending balance of USSGL 415700 can not exceed the ending balance of USSGL 439700.

Type: SS: USSGL / USSGL
Operand: Less Than Or Equal (<=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

	Left Side Attribute Combination				Right Side Attribute Combination				
USSGL Account Number	Begin/End				USSGL Account Number	Begin/End			
415700	E				439700	E			

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 52

Rule Name: USSGLs 415800 and 439800

Description: The ending balance of USSGL 415800 can not exceed the ending balance of USSGL 439800.

Type: SS: USSGL / USSGL
Operand: Less Than Or Equal (<=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

	Left Side Attribute Combination				Right Side Attribute Combination				
USSGL Account Number	Begin/End	PY Adi			USSGL Account Number	Begin/End	PY Adi		
	E E	v				- B	v v		
415800	E	X			439800	Е	X		

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 53

Rule Name: Spending Authority, Collected, Discretionary

Description: Spending authority from offsetting collections, collected, discretionary, (SF 133 line 1700) must be greater than or equal

to zero.

Type: LN: Statement Line / Statement Line

Operand: Greater Than Or Equal (>=)

Fatal Period:

Proposed Analytical

01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side	Attribute Combination	Right Side Attribute Combination			
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget	1700 - Collected	+	0		
Execution and Budgetary					
Resources					

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 54

Rule Name: Spending Authority, Collected, Mandatory

Description: Spending authority from offsetting collections, collected, mandatory (SF 133 line 1800) must be greater than or equal to

zero.

Type: LN: Statement Line / Statement Line

Operand: Greater Than Or Equal (>=) **Fatal Period:**

Proposed Analytical 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side	Attribute Combination	Right Side Attribute Combination			
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget	1800 - Collected	+	0		
Execution and Budgetary					
Resources					

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 55

Rule Name: Total Reimbursable and Direct Obligations

Description: Total Reimbursable and Direct Obligations (SF 133 lines 2004 and 2104) must be greater than or equal to zero.

Type: LN: Statement Line / Statement Line

Operand: Greater Than Or Equal (>=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

Left Side	e Attribute Combination		1	Right Side Attribute Combination	
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget Execution and Budgetary Resources	2001 - Category A (by quarter)	+	0		
SF 133: Report on Budget Execution and Budgetary Resources	2002 - Category B (by project)	+			
SF 133: Report on Budget Execution and Budgetary Resources	2003 - Exempt from apportionment	+			
SF 133: Report on Budget Execution and Budgetary Resources	2101 - Category A (by quarter)	+			
SF 133: Report on Budget Execution and Budgetary Resources	2102 - Category B (by project)	+			
SF 133: Report on Budget Execution and Budgetary Resources	2103 - Exempt from apportionment	+			

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 56

Rule Name: Fiscal Service Investments- Interest Payable

Description: The amounts of Interest Payable that are submitted by Fiscal Service must equal the sum of each Agency's reciprocal

Interest Receivable USSGLs

Type: UF: USSGL / Fiduciary

Operand: Equal (=)

Fatal Period:

Proposed Analytical

01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left Side Attribute Combination				Right Side Attribute Combination		
USSGL							
Account				Trading Ptnr			
Number	Begin/End	Fed/NonFed	Trading Ptnr	Main	Bureau of the Fiscal Service		
134200	Е	F	020	0550	PAYABLES		

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 57

Rule Name: Fiscal Service Investments- Liabilities (Securities Issued, Discount, Premium, and Amortization)

Description: The sum of liabilities that are submitted by Fiscal Service must equal the sum of each agency's reciprocal asset USSGLs

Type: UF: USSGL / Fiduciary

Operand: Equal (=)

Fatal Period:

Proposed Analytical 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left Sid	le Attribute Coi	nbination		Right Side Attribute Combination		
USSGL Account Number	Begin/End	Fed/NonFed	Trading Ptnr	Trading Ptnr Main	Bureau of the Fiscal Service		
161000	Е	F	020	'0500	AMORT_ON_SEC		
161100	Е	F	020	'0550	DISC_ON_SEC		
161200	Е	F	020	'0550	PREM_ON_SEC		
161300	Е	F	020	'0550	SEC_ISSUED		
163000	Е	F	020	'0500			
163100	Е	F	020	'0550			
163300	Е	F	020	'0550			

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 58

Rule Name: Fiscal Service Investments- Interest Expense

Description: The amounts of interest expense that are submitted by Fiscal Service must equal the sum of each agency's reciprocal

revenue USSGLs (Including Gains and Losses)

Type: UF: USSGL / Fiduciary

Operand: Equal (=)

Fatal Period:

Proposed Analytical 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left Side	Attribute Con	nbination		Right Side Attribute Combination		
USSGL Account				Trading Ptnr			
Number	Begin/End	Fed/NonFed	Trading Ptnr	Main	Bureau of the Fiscal Service		
531100	Е	F	020	0550	EXPENSES		
711100	Е	F	020	0550			
721100	Е	F	020	0550			

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 59

Rule Name: Fiscal Service Borrowings- Receivable

Description: The amounts of Receivables that are submitted by Fiscal Service must equal the amount of each Agency's Interest

Payable

Type: UF: USSGL / Fiduciary

Operand: Equal (=)

Fatal Period:

Proposed Analytical 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left Sid	le Attribute Cor	nbination		Right Side Attribute Combination		
USSGL Account Number	Begin/End	Fed/NonFed	Trading Ptnr	Trading Ptnr Main	Bureau of the Fiscal Service		
214100	E	F	020	1336	RECEIVABLES		
214100	Е	F	020	1338			
214100	Е	F	020	1351			
214100	Е	F	020	1360			
214100	Е	F	020	1363			
214100	Е	F	020	1401			
214100	Е	F	020	1415			
214100	Е	F	020	1417			
214100	Е	F	020	1418			
214100	Е	F	020	1433			
214100	Е	F	020	1495			
214100	Е	F	020	1497			
214100	Е	F	020	1499			

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 60

Rule Name: Fiscal Service Borrowings- Asset

Description: The amounts of Assets that are submitted by Fiscal Service must equal the amount of each Agency's reciprocal Liability

JSSGL

Type: UF: USSGL / Fiduciary

Operand: Equal (=)

Fatal Period:

Proposed Analytical 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left Side	Attribute Con	nbination		Right Side Attribute Combination		
USSGL Account Number	Begin/End	Fed/NonFed	Trading Ptnr	Trading Ptnr Main	Bureau of the Fiscal Service		
251000	Е	F	020	9501	ASSETS		
251100	Е	F	020	1418			
251100	Е	F	020	1495			
251100	Е	F	020	9501		·	·

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 61

Rule Name: Fiscal Service Borrowings- Revenue

Description: The amount of Revenue (including Gains and Losses) that is submitted by Fiscal Service must equal the amount of each

Agency's reciprocal Interest Expense USSGL

Type: UF: USSGL / Fiduciary

Operand: Equal (=)

Fatal Period:

Proposed Analytical

01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Period:									
	Left Sid	le Attribute Cor	nbination		Right Side Attrib	ute Combination				
USSGL Account Number	Begin/End	Fed/NonFed	Trading Ptnr	Trading Ptnr Main	Bureau of the Fiscal Service					
631000	Е	F	020	1336	REVENUE					
631000	Е	F	020	1338						
631000	Е	F	020	1351						
631000	Е	F	020	1360						
631000	Е	F	020	1363						
631000	Е	F	020	1401						
631000	Е	F	020	1415						
631000	Е	F	020	1417						
631000	Е	F	020	1418						
631000	Е	F	020	1433						
631000	Е	F	020	1495						
631000	Е	F	020	1497						
631000	Е	F	020	1499						
711200	Е	F	020	1338						
711200	Е	F	020	1351						
711200	Е	F	020	1360						
711200	Е	F	020	1401						
711200	Е	F	020	1415						
711200	Е	F	020	1417						
711200	Е	F	020	1418						
711200	Е	F	020	1433						
711200	Е	F	020	1495						
711200	Е	F	020	1497						
721200	Е	F	020	1338						
721200	Е	F	020	1351						
721200	Е	F	020	1360			_			
721200	Е	F	020	1401						
721200	Е	F	020	1415						
721200	Е	F	020	1417			_			
721200	Е	F	020	1418						
721200	Е	F	020	1433						
721200	Е	F	020	1495						
721200	Е	F	020	1497						

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 62

Rule Name: FFB Borrowings- Receivables

Description: The amount of Interest Receivable that is submitted by FFB must equal the amount of each Agency's Accrued Interest

Payable

Type: UF: USSGL / Fiduciary

Operand: Equal (=)

Fatal Period:

Proposed Analytical

01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left Side	Attribute Con	nbination		Right Side Attribute Combination		
USSGL							
Account				Trading Ptnr			
Number	Begin/End	Fed/NonFed	Trading Ptnr	Main	Federal Finance Bank		
214100	Е	F	020	4521	INTEREST_REC		

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 63

Rule Name: FFB Borrowings- Asset

Description: The amount of Assets that are submitted by FFB must equal the amount of each Agency's reciprocal Liability USSGL.

Type: UF: USSGL / Fiduciary

Operand: Equal (=)

Fatal Period:

Proposed Analytical 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left Side	Attribute Con	nbination		Right Side Attribute Combination		
USSGL Account Number	Begin/End	Fed/NonFed	Trading Ptnr	Trading Ptnr Main	Federal Finance Bank		
252000	Е	F	020	4521	ASSETS		

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 64

Rule Name: FFB Borrowings- Revenue

Description: The amount of Interest Revenue (Including Gains and Losses) submitted by FFB must equal each Agency's reciprocal

Interest Expense US~SGLs

Type: UF: USSGL / Fiduciary

Operand: Equal (=)

Fatal Period:

Proposed Analytical 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left Side	Attribute Con	nbination		Right Side Attribute Combination		
USSGL Account				Trading Ptnr			
Number	Begin/End	Fed/NonFed	Trading Ptnr	Main	Federal Finance Bank		
631000	Е	F	020	4521	GAINS		
711200	Е	F	020	4521	INTEREST_REV		
721200	E	F	020	4521	LOSSES		

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 65

Rule Name: Cancelled Authority Edit

Description: The BETC balances from the Central Accounting Reporting System (CARS) that represent year-end cancelled authority

activity should equal USSGL account 435000

Type: LS: Statement Line / SMAF

Operand: Equal (=) **Fatal Period:** 12

Proposed Analytical 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11

Left Side	Attribute Combination	Right Side Attribute Combination			
Statement	Line Number	Operand	BETC		
USSGL account	435000 - Cancelled Authority	+	SWYE		
			SWYERV		

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 66

Rule Name: Adjustments to Indefinite Appropriations Edit

Description: The sum of Indefinite Year-end Adjustments (APINDYEC/APINDYED) BETC transactions for a TAS must equal

USSGL account 439100 for that TAS

Type: LS: Statement Line / SMAF

Operand: Equal (=)

Fatal Period: 12

Proposed Analytical 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11

Left Sie	le Attribute Combination		Right Side Attribute Combination			
Statement	Line Number	Operand	BETC			
USSGL account	439100 - The sum of indefinite Year-end Adjustments	+	APINDYEC			
			APINDYED			

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 67

Rule Name: Budgetary Resources Derived from Available Special and Trust Fund Receipt Accounts

Description: The total End balance for USSGL 411400 must equal the balance for BETCs related to collections to available receipts

in the Central Accounting Reporting System (CARS).

Type: LS: Statement Line / SMAF

Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

Period:

Operand:

Left Side	Attribute Combination		Right Side Attribute Combination		
Statement	Line Number	Operand	BETC		
USSGL account	411400 - Appropriated Receipts Derived from Available Trust or Special Fund Receipts	+	COLAVDEC		
			COLAVINC		
			COLAVRAJ		
			COLAVRCT		
			COLAVRRV		
			REFTAXC		
			REFTAXD		
			REFTXCAJ		
			REFTXDAJ		
			WJVFFAR		
			WJVTTAR		

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 68

Rule Name: Budgetary Resources Derived from Unavailable Unappropriated Special and Trust Fund Receipt Accounts

Description: The sum of the ending balances in USSGL accounts 411300, 435500, 438700, and 438800 must equal the balance of

BETCs related to Unappropriated Special and Trust Funds in the Central Accounting Reporting System (CARS).

Type: LS: Statement Line / SMAF

Operand: Equal (=) **Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

Left	Side Attribute Combination		Right Side Attribute Combination		
Statement	Line Number	Operand	BETC		
USSGL account	411300 - Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	+	APSPCEXP		
USSGL account	435500 - Cancellation of Appropriation From Unavailable Receipts	+	RSSPCEXP		
USSGL account	438700 - Temporary Reduction of Appropriaton from Unavailable Receipts, New Budget Authority	+	SRRCTEXP		
USSGL account	438800 - Temporary Reduction of Appropriation from Unavailable Receipts, Prior-Year Balance	+	SRRTYEDR		

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 69

Rule Name: Disaster Emergency Fund Code "A" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "A"

Section VII

must equal zero for each reported TAS.

Type: SZ: USSGL / Zero

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical Period:

SUPPLEMENT

	Left Side Attribute Combination				Right Side Attribute Combination			
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero			
403400	E	A			0			
404400	E	A			0			
404700	E	A						
404800	E	A						
405000	E	A						
406000	Е	A						
407000	Е	A						
408100	Е	A						
408200	Е	A						
408300	Е	A						
411100	Е	A						
411200	Е	A						
411300	Е	A						
411400	Е	A						
411500	Е	A						
411600	Е	A						
411601	E	A						
411700	Е	A						
411800	Е	A						
411900	Е	A						
411910	Е	A						
411912	Е	A						
411990	E	A						
411991	Е	A						
411992	Е	A						
411993	E	A						
411994	E	A						
412000	Е	A						
412050	Е	A						
412100	Е	A						
412200	Е	A						
412250	Е	A						
412300	Е	A						
412400	Е	A						
412500	Е	A						
412600	E	A						
412700	Е	A						
412800	E	A						
412900	Е	A						
413000	Е	A						
413100	E	A						
413120	Е	A						
413200	Е	A						
413300	Е	A						
413400	Е	A						
413415	E	A						
413500	E	A	1	ĺ		l	1	

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 69

Rule Name: Disaster Emergency Fund Code "A" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "A"

Section VII

must equal zero for each reported TAS.

Type: SZ: USSGL / Zero

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical Period:

SUPPLEMENT

Î	Left Side Attribute Combination					Right Side Attribute Combination			
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero				
413600	E	A			2010				
413700	E	A							
413800	E	A							
413900	E	A							
414000	E	A							
414100	Е	A							
414120	Е	A							
414200	Е	A							
414201	Е	A							
414300	Е	A							
414400	Е	A							
414500	Е	A							
414600	Е	A							
414700	Е	A							
414800	Е	A							
414900	Е	A							
415000	Е	A							
415100	Е	A							
415200	Е	A							
415300	E	A							
415400	E	A							
415500	E	A							
415700	Е	A							
415730	Е	A							
415800	Е	A							
415900	Е	A							
415901	Е	A							
416000	E	A							
416500	Е	A							
416512	E	A							
416600	E	A							
416612	Е	A							
416700	Е	A							
416712	Е	A							
416800	E	A							
417000	Е	A							
417100	E	A							
417200	E	A							
417300	Е	A							
417400	E	A							
417500	E	A							
417590	Е	A							
417600	Е	A							
417690	E	A							
418000	E	A							
418300	E	A							
419000	E	A							

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 69

Rule Name: Disaster Emergency Fund Code "A" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "A"

must equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left Side Attribute Combination					Right Side Attribute Combination			
		DISASTER							
USSGL Account Number	Begin/End	EMERGENCY FUND CODE			Zero				
419100	Е	A							
419200	Е	A							
419300	Е	A							
419500	Е	A							
419600	Е	A							
419700	Е	A							
419900	Е	A							
420100	Е	A							
420190	Е	A							
421000	Е	A							
421200	Е	A							
421500	Е	A							
421512	Е	A							
422100	Е	A							
422200	Е	A							
422300	Е	A							
422500	Е	A							
422512	Е	A							
423000	Е	A							
423100	Е	A							
423200	Е	A							
423300	Е	A							
423400	Е	A							
424000	Е	A							
425100	Е	A							
425200	Е	A							
425300	Е	A							
425400	Е	A							
425500	Е	A							
425512	Е	A							
426000	Е	A							
426100	Е	A							
426200	E	A							
426300	E	A							
426400	E	A							
426500	E	A							
426600	Е	A							
426700	Е	A							
426800	Е	A							
427100	Е	A							
427300	E	A		ļ	ļ				
427500	Е	A							
427600	Е	A							
427700	Е	A							
428300	Е	A							
428500	Е	A							
428600	Е	A							

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 69

Rule Name: Disaster Emergency Fund Code "A" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "A"

must equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left Side Attribute Combination					Right Side Attribute Combination			
		DISASTER							
USSGL Account Number	Begin/End	EMERGENCY FUND CODE			Zero				
428700	Е	A							
429000	Е	A							
429500	Е	A							
429590	Е	A							
431000	Е	A							
432000	Е	A							
435000	Е	A							
435100	Е	A							
435190	Е	A							
435400	Е	A							
435500	Е	A							
435600	Е	A							
435700	Е	A							
436000	Е	A							
436001	Е	A							
437000	Е	A							
438200	Е	A							
438300	Е	A							
438400	Е	A							
438500	Е	A							
438700	Е	A							
438800	Е	A							
439000	Е	A							
439100	Е	A							
439190	Е	A							
439200	Е	A							
439300	Е	A							
439400	Е	A							
439401	Е	A							
439402	Е	A							
439412	E	A							
439432	Е	A							
439500	E	A							
439504	Е	A							
439600	Е	A							
439700	Е	A							
439701	Е	A							
439730	Е	A							
439800	Е	A							
439900	Е	A							
442000	E	A							
443000	Е	A							
445000	E	A							
451000	Е	A							
459000	Е	A							
461000	Е	A							
462000	Е	A							

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 69

Rule Name: Disaster Emergency Fund Code "A" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "A"

must equal zero for each reported TAS.

Type: SZ: USSGL / Zero

Operand: Equal (=) **Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left Side Attribute Combination					Right Side Attribute Combination			
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero				
462090	Е	A							
462091	Е	A							
463500	Е	A							
465000	Е	A							
469000	Е	A							
470000	Е	A							
472000	Е	A							
480100	Е	A							
480200	Е	A							
483100	Е	A							
483200	Е	A							
487100	Е	A							
487200	Е	A							
488100	Е	A							
488200	Е	A							
490100	Е	A							
490200	Е	A							
490800	Е	A							
493100	Е	A							
497100	Е	A							
497200	E	A							
498100	Е	A							
498200	Е	A							

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 70

Rule Name: Disaster Emergency Fund Code "B" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "B"

must equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left Side Attribute Combination			 Right Side Attribute Combination			
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE		Zero			
403400	E	В		0			
404400	E	В		-			
404700	E	В					
404800	Е	В					
405000	Е	В					
406000	Е	В					
407000	Е	В					
408100	Е	В					
408200	Е	В					
408300	Е	В					
411100	Е	В					
411200	Е	В					
411300	Е	В					
411400	Е	В					
411500	E	В					
411600	E	В					
411601	E	В					
411700	E	В					
411800	E	В					
411900	E	В					
411910	Е	В					
411912	Е	В					
411990	Е	В					
411991	Е	В					
411992	Е	В					
411993	Е	В					
411994	E	В					
412000	E	В					
412050	E	В					
412100	E	В					
412200	Е	В					
412250	Е	В					
412300	Е	В					
412400	Е	В					
412500	Е	В					
412600	E	В					
412700	Е	В					
412800	E	В					
412900	Е	В					
413000	E	В					
413100	E	В	ļ				
413120	E	В	-				
413200	E	В	-				
413300	Е	В					
413400	Е	В					
413415	Е	В					
413500	E	В					

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 70

Rule Name: Disaster Emergency Fund Code "B" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "B"

must equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left Side Attribute Combination					Right Side Attribute Combination			
		DISASTER							
USSGL Account Number	Begin/End	EMERGENCY FUND CODE			Zero				
413600	Е	В							
413700	E	В							
413800	Е	В							
413900	Е	В							
414000	Е	В							
414100	Е	В							
414120	Е	В							
414200	E	В							
414201	Е	В							
414300	E	В							
414400	E	В							
414500	Е	В							
414600	Е	В							
414700	Е	В							
414800	E	В							
414900	E	В							
415000	E	В							
415100	Е	В							
415200	Е	В							
415300	E	В							
415400	E	В							
415500	E	В							
415700	E	В							
415730	Е	В							
415800	E	В							
415900	E	В							
415901	Е	В							
416000	E	В							
416500	E	В							
416512	E	В							
416600	E	В							
416612	Е	В							
416700	E	В							
416712	E	В							
416800	E	В							
417000	E	В							
417100	Е	В							
417200	E	В							
417300	E	В							
417400	E	В							
417500	Е	В							
417590	E	В							
417600	E	В							
417690	E	В							
418000	E	В							
418300	E	В							
419000	Е	В							

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 70

Rule Name: Disaster Emergency Fund Code "B" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "B"

must equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination					Right Side Attribute Combination			
		DISASTER			_			
USSGL Account Number	Begin/End	EMERGENCY FUND CODE			Zero			
419100	E	В						
419200	Е	В						
419300	Е	В						
419500	Е	В						
419600	Е	В						
419700	Е	В						
419900	Е	В						
420100	Е	В						
420190	E	В						
421000	E	В						
421200	Е	В						
421500	Е	В						
421512	Е	В						
422100	Е	В						
422200	Е	В						
422300	E	В						
422500	E	В						
422512	E	В						
423000	Е	В						
423100	E	В						
423200	E	В						
423300	E	В						
423400	E	В						
424000	E	В						
425100	E	В						
425200	E	В						
425300	Е	В						
425400	E	В						
425500	Е	В						
425512	Е	В						
426000	Е	В						
426100	Е	В						
426200	Е	В						
426300	Е	В						
426400	Е	В						
426500	Е	В						
426600	Е	В						
426700	E	В						
426800	E	В						
427100	Е	В						
427300	Е	В						
427500	Е	В						
427600	E	В						
427700	Е	В						
428300	Е	В						
428500	Е	В						
428600	E	В						

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 70

Rule Name: Disaster Emergency Fund Code "B" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "B"

must equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left Side Attribute Combination					Right Side Attribute Combination			
		DISASTER							
USSGL Account Number	Begin/End	EMERGENCY FUND CODE			Zero				
428700	Е	В							
429000	Е	В							
429500	Е	В							
429590	Е	В							
431000	Е	В							
432000	Е	В							
435000	Е	В							
435100	Е	В							
435190	Е	В							
435400	Е	В							
435500	Е	В							
435600	Е	В							
435700	E	В							
436000	Е	В							
436001	Е	В							
437000	Е	В							
438200	E	В							
438300	Е	В							
438400	Е	В							
438500	E	В							
438700	E	В							
438800	E	В							
439000	E	В							
439100	Е	В							
439190	Е	В							
439200	Е	В							
439300	Е	В							
439400	Е	В							
439401	E	В							
439402	E	В							
439412	E	В							
439432	E	В							
439500	E	В							
439504	Е	В							
439600	Е	В							
439700	Е	В							
439701	Е	В							
439730	Е	В							
439800	Е	В							
439900	Е	В							
442000	Е	В							
443000	Е	В							
445000	Е	В							
451000	Е	В							
459000	Е	В							
461000	Е	В							
462000	E	В							

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 70

Rule Name: Disaster Emergency Fund Code "B" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "B"

must equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left Side Attribute Combination					Right Side Attribute Combination			
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero				
462090	E	В							
462091	E	В							
463500	E	В							
465000	Е	В							
469000	Е	В							
470000	Е	В							
472000	E	В							
480100	E	В							
480200	Е	В							
483100	E	В							
483200	Е	В							
487100	Е	В							
487200	E	В							
488100	Е	В							
488200	Е	В							
490100	Е	В							
490200	E	В							
490800	E	В			_				
493100	Е	В	_						
497100	Е	В							
497200	Е	В							
498100	E	В							
498200	E	В							

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 71

Rule Name: Disaster Emergency Fund Code "C" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "C"

must equal zero for each reported TAS.

Type: SZ: USSGL / Zero

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination					Right Side Attribute Combination			
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero			
403400	Е	C			0			
404400	Е	С						
404700	E	С						
404800	Е	С						
405000	Е	С						
406000	Е	С						
407000	E	C						
408100	E	C						
408200	E	С						
408300	E	С						
411100	E	C						
411200	Е	С						
411300	Е	С						
411400	Е	С						
411500	Е	С						
411600	Е	С						
411601	Е	С						
411700	Е	С						
411800	Е	С						
411900	E	С						
411910	Е	C						
411912	Е	C						
411990	E	C						
411991	E	C						
411992	E	С						
411993	E	С						
411994	E	С						
412000	E	С						
412050	E	C						
412100	E							
412200 412250	E E	C						
412300	E	С						
		С						
412400 412500	E E	С						
412500	E	C						
412700	E	C			1			
412800	E	С						
412900	E	С						
413000	E	С						
413100	E	С						
413120	E	С						
413200	E	С						
413300	E	С						
413400	E	С						
413415	E	С						
413500	E	С						
713300	L		1	1				

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 71

Rule Name: Disaster Emergency Fund Code "C" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "C"

must equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

110poseu 11	Left Side Attribute Combination					Right Side Attribute Combination			
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero				
413600	Е	С							
413700	Е	С							
413800	Е	С							
413900	Е	С							
414000	Е	С							
414100	Е	С							
414120	Е	С							
414200	Е	С							
414201	Е	С							
414300	Е	С							
414400	Е	С							
414500	Е	С							
414600	Е	С							
414700	Е	С							
414800	Е	С							
414900	Е	С							
415000	Е	С							
415100	Е	С							
415200	Е	С							
415300	Е	С							
415400	Е	С							
415500	Е	С							
415700	Е	С							
415730	Е	С							
415800	Е	С							
415900	Е	С							
415901	Е	С							
416000	Е	С							
416500	E	С							
416512	Е	С							
416600	E	C							
416612	Е	C							
416700	Е	C							
416712	Е	С							
416800	Е	С							
417000	Е	С							
417100	Е	С							
417200	Е	С							
417300	Е	С							
417400	Е	С							
417500	Е	С							
417590	Е	С							
417600	Е	С							
417690	Е	С							
418000	Е	С							
418300	Е	С							
419000	E	С							

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 71

Rule Name: Disaster Emergency Fund Code "C" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "C"

must equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left	Side Attribute Coml	oination	Right Side Attribute Combination			
	1	DISASTER					
USSGL Account Number	Begin/End	EMERGENCY FUND CODE		Zero			
419100	E	С					
419200	Е	С					
419300	Е	С					
419500	E	С					
419600	E	С					
419700	E	С					
419900	E	C					
420100	E	С					
420190	Е	C					
421000	E	C					
421200	E	С					
421500	E	С					
421512	E	С					
422100	E	С					
422200	E	С					
422300	E	С					
422500	E	С					
422512	E	С					
423000	E	С					
423100	E	С					
423200	E	С					
423300	E	С					
423400	E	С					
424000	E	С					
425100	E	С					
425200	E	С					
425300	E	С					
425400	E	С					
425500	E	C					
425512	E	C					
426000	E	С					
426100	E	С					
426200	E	C					
426300	Е	C					
426400	E	C					
426500	E	C					
426600	Е	C					
426700	Е	C					
426800	Е	С					
427100	Е	С					
427300	Е	C					
427500	Е	C					
427600	Е	C					
427700	Е	C					
428300	Е	C					
428500	Е	C					
428600	E	С					

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 71

Rule Name: Disaster Emergency Fund Code "C" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "C"

must equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

1	Left	t Side Attribute Coml	oination		Right S	ide Attribute Com	bination
		DISASTER			J		
USSGL Account Number	Begin/End	EMERGENCY FUND CODE			Zero		
428700	Е	С					
429000	Е	С					
429500	Е	C					
429590	Е	С					
431000	E	C					
432000	Е	С					
435000	Е	С					
435100	Е	С					
435190	Е	С					
435400	Е	С					
435500	Е	С					
435600	E	С					
435700	E	С					
436000	Е	С			_		_
436001	Е	С					
437000	Е	C					
438200	Е	C					
438300	Е	С					
438400	Е	С					
438500	Е	С					
438700	Е	С					
438800	Е	С					
439000	Е	С					
439100	Е	С					
439190	Е	С					
439200	Е	С					
439300	Е	С					
439400	Е	С					
439401	Е	С					
439402	Е	С					
439412	Е	С					
439432	Е	С					
439500	Е	С					
439504	Е	С					
439600	Е	С					
439700	Е	С					
439701	Е	С					
439730	E	С					
439800	E	C					
439900	E	C					
442000	E	С					
443000	E	C					
445000	E	C					
451000	E	C					
459000	E	C					
461000	E	C					
462000	E	C					

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 71

Rule Name: Disaster Emergency Fund Code "C" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "C"

must equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left	Side Attribute Coml	bination	Right Side Attribute Combination			
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE		Zero			
462090	Е	C					
462091	Е	С					
463500	Е	С					
465000	Е	С					
469000	Е	С					
470000	Е	С					
472000	Е	С					
480100	Е	С					
480200	Е	С					
483100	Е	С					
483200	Е	С					
487100	Е	С					
487200	Е	С					
488100	Е	С					
488200	Е	С					
490100	Е	С					
490200	Е	С					
490800	Е	С					
493100	Е	С					
497100	Е	С		 			
497200	Е	С		 			
498100	Е	С					
498200	E	С					

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 72

Rule Name: Disaster Emergency Fund Code "D" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "D"

must equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left Side Attribute Combination					Right Side Attribute Combination			
		DISASTER							
USSGL Account		EMERGENCY							
Number	Begin/End	FUND CODE			Zero				
403400	E	D			0				
404400	E	D							
404700	E	D							
404800	E	D							
405000	Е	D							
406000	E	D							
407000	E	D							
408100	E	D							
408200	Е	D							
408300	Е	D							
411100	E	D							
411200	E	D		1					
411300	E	D		1					
411400 411500	E	D		1					
	E	D		1					
411600	E	D							
411601	Е	D							
411700	Е	D							
411800	E	D							
411900	Е	D							
411910	E	D							
411912	Е	D							
411990	Е	D							
411991 411992	E E	D							
		D							
411993 411994	E E	D D							
412000	E	D							
412050	E	D							
412100	E	D							
412200	E	D							
412250	E	D							
412300	E	D		1					
412400	E	D		1					
412500	E	D							
412600	E	D							
412700	E	D							
412800	E	D							
412900	E	D		1					
413000	E	D		1					
413100	E	D		1					
413120	E	D							
413200	E	D							
413300	E	D							
413400	E	D							
413415	E	D							
413500	E	D							

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 72

Rule Name: Disaster Emergency Fund Code "D" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "D"

must equal zero for each reported TAS.

Type: SZ: USSGL / Zero perand: Equal (=)

Operand: Equal (=) **Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

rroposeu A	Side Attribute Coml	Right Side Attribute Combination				
	1	DISASTER	I			
USSGL Account Number	Begin/End	EMERGENCY FUND CODE		Zero		
413600	E	D				
413700	Е	D				
413800	Е	D				
413900	Е	D				
414000	Е	D				
414100	Е	D				
414120	E	D				
414200	E	D				
414201	E	D				
414300	E	D				
414400	E	D				
414500	Е	D				
414600	Е	D				
414700	E	D				
414800	E	D				
414900	E	D				
415000	E	D				
415100	E	D				
415200	E	D				
415300	E	D				
415400	E	D				
415500	E	D				
415700	E	D				
415730	E	D				
415800	E	D				
415900	E	D				
415901	Е	D				
416000	E	D				
416500	Е	D				
416512	Е	D				
416600	Е	D				
416612	Е	D				
416700	Е	D				
416712	Е	D				
416800	Е	D				
417000	Е	D				
417100	Е	D				
417200	Е	D				
417300	Е	D				
417400	Е	D				
417500	Е	D				
417590	Е	D				
417600	Е	D				
417690	Е	D	ļ			
418000	Е	D				
418300	Е	D				
419000	E	D				

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 72

Rule Name: Disaster Emergency Fund Code "D" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "D"

must equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

_	Left Side Attribute Combination					ide Attribute Com	bination	
		DISASTER						
USSGL Account Number	Begin/End	EMERGENCY FUND CODE			Zero			
419100	Е	D						
419200	Е	D						
419300	Е	D						
419500	E	D						
419600	Е	D						
419700	Е	D						
419900	E	D						
420100	E	D						
420190	Е	D						
421000	Е	D						
421200	Е	D						
421500	Е	D						
421512	Е	D						
422100	Е	D						
422200	Е	D						
422300	Е	D						
422500	E	D						
422512	E	D						
423000	Е	D						
423100	E	D						
423200	E	D						
423300	E	D						
423400	E	D						
424000	Е	D						
425100	E	D						
425200	E	D						
425300	E	D						
425400	E	D						
425500	Е	D						
425512	E	D						
426000	E	D						
426100	Е	D						
426200	Е	D						
426300	Е	D						
426400	Е	D						
426500	Е	D						
426600	Е	D						
426700	Е	D						
426800	Е	D						
427100	E	D						
427300	E	D						
427500	Е	D						
427600	E	D						
427700	E	D						
428300	Е	D						
428500	Е	D						
428600	Е	D		ĺ		ĺ		

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 72

Rule Name: Disaster Emergency Fund Code "D" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "D"

must equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

_	Left Side Attribute Combination					ide Attribute Com	bination
		DISASTER					
USSGL Account Number	Begin/End	EMERGENCY FUND CODE			Zero		
428700	Е	D					
429000	Е	D					
429500	Е	D					
429590	Е	D					
431000	E	D					
432000	E	D					
435000	E	D					
435100	E	D					
435190	E	D					
435400	E	D					
435500	E	D					
435600	Е	D					
435700	Е	D					
436000	Е	D					
436001	E	D					
437000	E	D					
438200	E	D					
438300	E	D					
438400	E	D					
438500	E	D					
438700	E	D					
438800	E	D					
439000	E	D					
439100	Е	D					
439190	E	D					
439200	E	D					
439300	E	D					
439400	E	D					
439401	Е	D					
439402	Е	D					
439412	E	D					
439432	Е	D					
439500	Е	D					
439504	E	D					
439600	E	D					
439700	Е	D					
439701	E	D					
439730	E	D					
439800	Е	D					
439900	Е	D					
442000	Е	D					
443000	Е	D					
445000	Е	D					
451000	Е	D					
459000	Е	D					
461000	Е	D					
462000	Е	D					

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 72

Rule Name: Disaster Emergency Fund Code "D" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "D"

must equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left	Side Attribute Comb	Right Side Attribute Combination			
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE		Zero		
462090	E	D				
462091	Е	D				
463500	Е	D				
465000	Е	D				
469000	Е	D				
470000	Е	D				
472000	Е	D				
480100	Е	D				
480200	Е	D				
483100	Е	D				
483200	Е	D				
487100	Е	D				
487200	Е	D				
488100	Е	D				
488200	Е	D				
490100	Е	D				
490200	Е	D				
490800	Е	D				
493100	Е	D				
497100	Е	D				
497200	Е	D				
498100	Е	D				
498200	Е	D				

SUPPLEMENT U.S. Standard General Ledger

Data Edits - Detail Report

Edit Rule Number: 73

Rule Name: Disaster Emergency Fund Code "E" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "E" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left	t Side Attribute Com		Right Side Attribute Combination			
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero		
403400	Е	Е			0		
404400	Е	Е					
404700	Е	Е					
404800	Е	Е					
405000	Е	Е					
406000	E	Е					
407000	Е	Е					
408100	Е	Е					
408200	Е	Е					
408300	E	Е					
411100	Е	Е					
411200	E	Е					
411300	E	Е					
411400	E	Е					
411500	E	Е					
411600	E	Е					
411601	Е	Е					
411700	Е	Е					
411800	Е	Е					
411900	Е	Е					
411910	Е	E					
411912	Е	Е					
411990	Е	Е					
411991	Е	Е					
411992	Е	Е					
411993	Е	E					
411994	Е	Е					
412000	Е	Е					
412050	Е	E					
412100	Е	E					
412200	E	E					
412250	E	E					
412300	E	E					
412400	E	E					
412500	E	E					
412600	E	E					
412700	E	E E					
412800	E	E					
412900 413000	E E	E					
413100		E					
413100	E E	E					
413120	E	E					
413200	E	E					
413300	E	E					
413400		E					
413415	E	E					
413300	E	E		1		l	I

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 73

Rule Name: Disaster Emergency Fund Code "E" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "E" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination					Right Side Attribute Combination			
USSGL Account		DISASTER EMERGENCY						
Number	Begin/End	FUND CODE			Zero			
413600	Е	Е						
413700	E	Е						
413800	E	Е						
413900	Е	Е						
414000	E	Е						
414100	E	Е						
414120	E	Е						
414200	Е	Е						
414201	Е	Е						
414300	Е	Е						
414400	Е	Е						
414500	Е	Е						
414600	Е	Е						
414700	Е	Е						
414800	Е	Е						
414900	Е	Е						
415000	Е	Е						
415100	Е	Е						
415200	Е	Е						
415300	Е	Е						
415400	Е	Е						
415500	Е	Е						
415700	Е	Е						
415730	Е	Е						
415800	Е	Е						
415900	Е	Е						
415901	Е	Е						
416000	Е	Е						
416500	Е	Е						
416512	Е	Е						
416600	Е	Е						
416612	Е	Е						
416700	Е	Е						
416712	Е	Е						
416800	Е	Е						
417000	Е	Е						
417100	Е	Е						
417200	Е	Е						
417300	E	E						
417400	Е	Е						
417500	Е	Е						
417590	Е	Е						
417600	E	E						
417690	E	E						
418000	E	E						
418300	E	E						
419000	E	E						

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 73

Rule Name: Disaster Emergency Fund Code "E" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "E" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination					Right Side Attribute Combination			
	DISASTER							
USSGL Account Number	Begin/End	EMERGENCY FUND CODE			Zero			
419100	Е	Е						
419200	Е	Е						
419300	Е	Е						
419500	Е	Е						
419600	Е	Е						
419700	Е	E						
419900	Е	Е						
420100	Е	E						
420190	Е	Е						
421000	Е	Е						
421200	Е	Е						
421500	Е	Е						
421512	Е	Е						
422100	Е	Е						
422200	Е	Е						
422300	Е	Е						
422500	Е	Е						
422512	Е	E						
423000	Е	Е						
423100	Е	E						
423200	Е	E						
423300	Е	E						
423400	Е	E						
424000	Е	Е						
425100	Е	Е						
425200	Е	Е						
425300	Е	Е						
425400	Е	Е						
425500	Е	E						
425512	Е	E						
426000	Е	E						
426100	Е	Е						
426200	Е	Е						
426300	Е	Е						
426400	Е	Е						
426500	Е	Е						
426600	Е	Е						
426700	Е	Е						
426800	Е	Е						
427100	E	Е						
427300	Е	Е						
427500	Е	Е						
427600	Е	Е						
427700	Е	Е						
428300	Е	Е						
428500	Е	Е						
428600	Е	Е						

Data Edits - Detail Report

U.S. Standard General Ledger

Edit Rule Number: 73

Rule Name: Disaster Emergency Fund Code "E" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "E" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

•	Left	t Side Attribute Coml	oination		Right Side Attribute Combination			
	DISASTER			l	, i			
USSGL Account Number	Begin/End	EMERGENCY FUND CODE			Zero			
428700	Е	Е						
429000	Е	Е						
429500	Е	Е						
429590	E	E						
431000	E	E						
432000	Е	E						
435000	E	E						
435100	E	E						
435190	Е	E						
435400	E	E						
435500	E	E						
435600	E	E						
435700	Е	Е						
436000	Е	Е						
436001	Е	Е						
437000	Е	Е						
438200	Е	Е						
438300	E	Е						
438400	Е	Е						
438500	E	Е						
438700	Е	Е						
438800	Е	E						
439000	Е	E						
439100	E	E						
439190	Е	E						
439200	Е	Е						
439300	Е	E						
439400	Е	E						
439401	Е	Е						
439402	Е	E						
439412	Е	E						
439432	Е	Е						
439500	Е	Е						
439504	Е	Е	_	_	_			
439600	E	E						
439700	Е	Е						
439701	Е	Е						
439730	Е	Е						
439800	Е	Е						
439900	Е	Е						
442000	Е	Е						
443000	Е	Е						
445000	Е	Е						
451000	Е	Е						
459000	Е	Е						
461000	Е	Е						
462000	Е	Е						

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 73

Rule Name: Disaster Emergency Fund Code "E" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "E" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left	Side Attribute Comb	oination	Right Side Attribute Combination			
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE		Zero			
462090	Е	E					
462091	Е	Е					
463500	Е	Е					
465000	Е	Е					
469000	Е	Е					
470000	Е	Е					
472000	Е	Е					
480100	Е	Е					
480200	Е	Е					
483100	Е	Е					
483200	Е	Е					
487100	Е	Е					
487200	Е	Е					
488100	Е	Е					
488200	Е	Е					
490100	Е	Е					
490200	Е	Е					
490800	Е	Е					
493100	Е	Е					
497100	Е	Е					
497200	E	Е					
498100	Е	Е					
498200	Е	Е					

Data Edits - Detail Report

U.S. Standard General Ledger

Edit Rule Number: 74

Rule Name: SF133 Line 1070 Balance Check

Description: The value of SF133 line 1070 (excluding anticipated lines) must be greater than or equal to zero.

Type: LN: Statement Line / Statement Line

Operand: Greater Than Or Equal (>=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

Left Side Attribute Combination			Right Side Attribute Combination			
Statement	Line Number	Operand	Zero	1		
SF 133: Report on Budget	1000 - Unobligated balance	+	0			
Execution and Budgetary	brought forward, Oct 1					
Resources	,					
SF 133: Report on Budget	1010 - Unobligated balance	+				
Execution and Budgetary	transferred to other accounts (-					
Resources)					
SF 133: Report on Budget	1011 - Unobligated balance	+				
Execution and Budgetary	transferred from other accounts					
Resources						
SF 133: Report on Budget	1012 - Unobligated balance	+				
Execution and Budgetary	transfers between expired and					
Resources	unexpired accounts (+ or -)					
SF 133: Report on Budget	1013 - Unobligated balance of	+				
Execution and Budgetary	contract authority transferred					
Resources	to or from other accounts (net)					
	(+ or -)					
SF 133: Report on Budget	1020 - Adjustment to	+				
Execution and Budgetary	unobligated balance brought					
Resources	forward, Oct 1 (+ or -)					
SF 133: Report on Budget	1021 - Recoveries of prior year	+				
Execution and Budgetary	unpaid obligations					
Resources						
SF 133: Report on Budget	1022 - Capital transfer of	+				
Execution and Budgetary	unobligated balances to					
Resources	general fund (-)					
SF 133: Report on Budget	1023 - Unobligated balances	+				
Execution and Budgetary	applied to repay debt (-)					
Resources						
SF 133: Report on Budget	1024 - Unobligated balance of					
Execution and Budgetary	borrowing authority withdrawn					
Resources	(-)					
SF 133: Report on Budget	1025 - Unobligated balance of					
Execution and Budgetary	contract authority withdrawn (-					
Resources)					
SF 133: Report on Budget	1026 - Adjustment for change	+				
Execution and Budgetary	in allocation of trust fund					
Resources	limitation or foreign exchange					
CE 122. Day 1 D 1 1	valuation	ļ ,				
SF 133: Report on Budget Execution and Budgetary	1027 - Adjustment in	+				
Resources	unobligated balances for change in investments of zero					
Resources	coupon bonds (special and non-]				
	revolving trust funds)					
SF 133: Report on Budget	1028 - Adjustment in	+				
Execution and Budgetary	unobligated balances for					
Resources	change in investments of zero					
	coupon bonds (revolving					
	funds)					
	,	I	1			I

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 74

Rule Name: SF133 Line 1070 Balance Check

Description: The value of SF133 line 1070 (excluding anticipated lines) must be greater than or equal to zero.

Type: LN: Statement Line / Statement Line

Operand: Greater Than Or Equal (>=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

Left Side	Attribute Combination		Right Side Attribute Combination		
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget	1029 - Other balances	+			
Execution and Budgetary	withdrawn to Treasury (-)				
Resources					
SF 133: Report on Budget	1030 - Other balances	+			
Execution and Budgetary	withdrawn to special or trust				
Resources	funds (-)				
SF 133: Report on Budget	1031 - Other balances not	+			
Execution and Budgetary	available (-)				
Resources					
SF 133: Report on Budget	1032 - Refunds and recoveries	+			
Execution and Budgetary	temporarily precluded from				
Resources	obligation (special and trust				
	funds) (-)				
SF 133: Report on Budget	1033 - Recoveries of prior year	+			
Execution and Budgetary	paid obligations				
Resources					
SF 133: Report on Budget	1035 - Unobligated balance	+			
Execution and Budgetary	precluded from obligation				
Resources	(limitation on obligations)				
	(special or trust) (-)				
SF 133: Report on Budget	1036 - Adjustment for debt	+			
Execution and Budgetary	forgiveness				
Resources					
SF 133: Report on Budget	1037 - Unobligated balance of	+			
Execution and Budgetary	appropriation withdrawn (-)				
Resources					
SF 133: Report on Budget	1038 - Sequester (previously	+			
Execution and Budgetary	unavailable) for withdrawal				
Resources					
SF 133: Report on Budget	1040 - Adjustment to prior	+			
Execution and Budgetary	year indefinite appropriations				
Resources	in subsequent fiscal year				
SF 133: Report on Budget	1041 - Other balances	+			
Execution and Budgetary	previously not available				
Resources					
SF 133: Report on Budget	1042 - Adjustment for change	+			
Execution and Budgetary	in allocation (general fund				
Resources	portion)				
SF 133: Report on Budget	1043 - Adjustment for change	+			
Execution and Budgetary	in allocation (offsetting				
Resources	collection/collected portion)				
SF 133: Report on Budget	1044 - Adjustment for change	+			
Execution and Budgetary	in allocation (offsetting				
Resources	collection/receivable portion)				
SF 133: Report on Budget	1045 - Adjustment for change	+			
Execution and Budgetary	in allocation (trust fund				
Resources	portion)				

Data Edits - Detail Report

SUPPLEMENT U.S. Standard General Ledger

Edit Rule Number: 74

Rule Name: SF133 Line 1070 Balance Check

Description: The value of SF133 line 1070 (excluding anticipated lines) must be greater than or equal to zero.

Type: LN: Statement Line / Statement Line

Operand: Greater Than Or Equal (>=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget	1046 - Adjustment for change	+			
Execution and Budgetary	in net principal (+ or -)				
Resources					

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 75

Rule Name: SF133 Line 1160 Balance Check

Description: The value of SF133 line 1160 (excluding anticipated lines) must be greater than or equal to zero.

Type: LN: Statement Line / Statement Line

Operand: Greater Than Or Equal (>=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

reriod: Left Side Attribute Combination			Right Side Attribute Combination			
Statement	Line Number	Operand	Zero			
SF 133: Report on Budget	1100 - Appropriation	+	0			
Execution and Budgetary	1100 Appropriation		· ·			
Resources						
SF 133: Report on Budget	1101 - Appropriation (special	+				
Execution and Budgetary	or trust)	'				
Resources	or dust)					
SF 133: Report on Budget	1102 - Appropriation	+				
Execution and Budgetary	(previously unavailable)					
Resources	(providuoly unitavanuelo)					
SF 133: Report on Budget	1103 - Appropriation	+				
Execution and Budgetary	(previously unavailable)					
Resources	(special or trust)					
SF 133: Report on Budget	1104 - Appropriation available	+				
Execution and Budgetary	from subsequent year					
Resources	nom subsequent year					
SF 133: Report on Budget	1105 - Appropriation available	+				
Execution and Budgetary	in prior year (-)					
Resources	in prior your ()					
SF 133: Report on Budget	1106 - Reappropriation	+				
Execution and Budgetary	1100 Reappropriation					
Resources						
SF 133: Report on Budget	1120 - Appropriations	+				
Execution and Budgetary	transferred to other accounts (-					
Resources)					
SF 133: Report on Budget	1121 - Appropriations	+				
Execution and Budgetary	transferred from other accounts					
Resources						
SF 133: Report on Budget	1122 - Exercised borrowing	+				
Execution and Budgetary	authority transferred from					
Resources	other accounts					
SF 133: Report on Budget	1130 - Appropriations	+				
Execution and Budgetary	permanently reduced (-)					
Resources						
SF 133: Report on Budget	1131 - Unobligated balance of	+				
Execution and Budgetary	appropriations permanently					
Resources	reduced (-)					
SF 133: Report on Budget	1132 - Appropriations	+				
Execution and Budgetary	temporarily reduced (-)					
Resources						
SF 133: Report on Budget	1133 - Unobligated balance of	+				
Execution and Budgetary	appropriations temporarily					
Resources	reduced (-)					
SF 133: Report on Budget	1134 - Appropriations	+				
Execution and Budgetary	precluded from obligation (-)					
Resources	<u> </u>					
SF 133: Report on Budget	1135 - Appropriations	+				
Execution and Budgetary	precluded from obligation					
Resources	(special or trust) (-)					

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 75

Rule Name: SF133 Line 1160 Balance Check

Description: The value of SF133 line 1160 (excluding anticipated lines) must be greater than or equal to zero.

Type: LN: Statement Line / Statement Line

Operand: Greater Than Or Equal (>=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

Period:					
Left Side	Attribute Combination		I	Right Side Attribute Combination	
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget Execution and Budgetary Resources	1136 - Appropriations applied to repay debt (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1137 - Appropriations reduced by offsetting collections (collected) or offsetting receipts (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1138 - Appropriations applied to liquidate contract authority (+			
SF 133: Report on Budget Execution and Budgetary Resources	1139 - Appropriations substituted for borrowing authority (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1140 - Capital transfer of appropriations to general fund (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1141 - Appropriations applied to liquidate contract authority withdrawn (-)	+			

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 76

Rule Name: SF133 Line 1180 Balance Check

Description: The value of SF133 line 1180 (excluding anticipated lines) must be greater than or equal to zero.

Type: LN: Statement Line / Statement Line

Operand: Greater Than Or Equal (>=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

Period:					
Left Side	Attribute Combination		Right Side Attribute Combination		
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget Execution and Budgetary Resources	1170 - Advance appropriation	+	0		
SF 133: Report on Budget Execution and Budgetary Resources	1171 - Advance appropriation (special or trust fund)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1172 - Advance appropriations transferred to other accounts (-)				
SF 133: Report on Budget Execution and Budgetary Resources	1173 - Advance appropriations transferred from other accounts				
SF 133: Report on Budget Execution and Budgetary Resources	1174 - Advance appropriations permanently reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1175 - Advance appropriations temporarily reduced (-)	+			

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 77

Rule Name: SF133 Line 1340 Balance Check

Description: The value of SF133 line 1340 (excluding anticipated lines) must be greater than or equal to zero.

Type: LN: Statement Line / Statement Line

Operand: Greater Than Or Equal (>=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget Execution and Budgetary Resources	1300 - Borrowing authority	+	0		
SF 133: Report on Budget Execution and Budgetary Resources	1320 - Borrowing authority permanently reduced (-)	+			

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 78

Rule Name: SF133 Line 1540 Balance Check

Description: The value of SF133 line 1540 (excluding anticipated lines) must be greater than or equal to zero.

Type: LN: Statement Line / Statement Line

Operand: Greater Than Or Equal (>=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

Left Side	e Attribute Combination		Right Side Attribute Combination			
Statement	Line Number	Operand	Zero			
SF 133: Report on Budget Execution and Budgetary Resources	1500 - Contract authority	+	0			
SF 133: Report on Budget Execution and Budgetary Resources	1510 - Contract authority transferred to other accounts (-)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1511 - Contract authority transferred from other accounts	+				
SF 133: Report on Budget Execution and Budgetary Resources	1520 - Contract authority and/or unobligated balance of contract authority permanently reduced (-)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1522 - Contract authority precluded from obligation (limitation on obligations) (-)	+				

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 79

Rule Name: SF133 Line 1750 Balance Check

Description: The value of SF133 line 1750 (excluding anticipated lines) must be greater than or equal to zero.

Type: LN: Statement Line / Statement Line

Operand: Greater Than Or Equal (>=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

Left Side Attribute Combination			Right Side Attribute Combination			
Statement	Line Number	Operand	Zero			
SF 133: Report on Budget Execution and Budgetary Resources	1700 - Collected	+	0			
SF 133: Report on Budget Execution and Budgetary Resources	1701 - Change in uncollected payments, Federal sources (+ or -)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1702 - Offsetting collections (previously unavailable)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1710 - Spending authority from offsetting collections transferred to other accounts (-)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1711 - Spending authority from offsetting collections transferred from other accounts	+				
SF 133: Report on Budget Execution and Budgetary Resources	1720 - Capital transfer of spending authority from offsetting collections to general fund (-)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1721 - Spending authority from offsetting collections permanently reduced (-)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1722 - Unobligated balance of spending authority from offsetting collections permanently reduced (-)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1723 - New and/or unobligated balance of spending authority from offsetting collections temporarily reduced (-)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1724 - Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1725 - Spending authority from offsetting collections applied to repay debt (-)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1726 - Spending authority from offsetting collections applied to liquidate contract authority (-)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1727 - Spending authority from offsetting collections substituted for borrowing authority (-)	+				
USSGL Complex Account	1701 - Offset to SF133 Line 1701 for Expired TAS	+				

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 80

Rule Name: SF133 Line 1260 Balance Check

Description: The value of SF133 line 1260 (excluding anticipated lines) must be greater than or equal to zero.

Type: LN: Statement Line / Statement Line

Operand: Greater Than Or Equal (>=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

Left Side Attribute Combination			Right Side Attribute Combination			
Statement	Line Number	Operand	Zero	8		
SF 133: Report on Budget	1200 - Appropriation	+	0			
Execution and Budgetary						
Resources						
SF 133: Report on Budget	1201 - Appropriation (special	+				
Execution and Budgetary	or trust)					
Resources						
SF 133: Report on Budget	1202 - Appropriation	+				
Execution and Budgetary	(previously unavailable)					
Resources						
SF 133: Report on Budget	1203 - Appropriation	+				
Execution and Budgetary	(previously unavailable)					
Resources	(special or trust)					
SF 133: Report on Budget	1206 - Reappropriation	+				
Execution and Budgetary						
Resources						
SF 133: Report on Budget	1220 - Appropriations	+				
Execution and Budgetary	transferred to other accounts (-					
Resources)					
SF 133: Report on Budget	1221 - Appropriations	+				
Execution and Budgetary	transferred from other accounts					
Resources						
SF 133: Report on Budget	1222 - Exercised borrowing	+				
Execution and Budgetary	authority transferred from					
Resources	other accounts					
SF 133: Report on Budget	1230 - Appropriations and/or	+				
Execution and Budgetary	unobligated balance of					
Resources	appropriations permanently reduced (-)					
CE 122 P 4 P 1 4		,				
SF 133: Report on Budget	1232 - Appropriations and/or unobligated balance of	+				
Execution and Budgetary Resources	appropriations temporarily					
Resources	reduced (-)					
SF 133: Report on Budget	1234 - Appropriations	+	 			
Execution and Budgetary	precluded from obligation (-)					
Resources	precided from obligation (-)					
SF 133: Report on Budget	1235 - Appropriations	+				
Execution and Budgetary	precluded from obligation	'				
Resources	(special or trust) (-)					
SF 133: Report on Budget	1236 - Appropriations applied	+	1			
Execution and Budgetary	to repay debt (-)]				
Resources	1-10pu) usor ()					
SF 133: Report on Budget	1238 - Appropriations applied	+				
Execution and Budgetary	to liquidate contract authority (-					
Resources						
SF 133: Report on Budget	1239 - Appropriations	+				
Execution and Budgetary	substituted for borrowing					
Resources	authority (-)					

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 80

Rule Name: SF133 Line 1260 Balance Check

Description: The value of SF133 line 1260 (excluding anticipated lines) must be greater than or equal to zero.

Type: LN: Statement Line / Statement Line

Operand: Greater Than Or Equal (>=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget	1240 - Capital transfer of	+			
Execution and Budgetary	appropriations to general fund				
Resources	(-)				

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 81

Rule Name: SF133 Line 1280 Balance Check

Description: The value of SF133 line 1280 (excluding anticipated lines) must be greater than or equal to zero.

Type: LN: Statement Line / Statement Line

Operand: Greater Than Or Equal (>=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

Period:					
Left Side	Attribute Combination		Right Side Attribute Combination		ination
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget Execution and Budgetary Resources	1270 - Advance appropriation	+	0		
SF 133: Report on Budget Execution and Budgetary Resources	1271 - Advance appropriation (special or trust fund)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1272 - Advance appropriations transferred to other accounts (-)				
SF 133: Report on Budget Execution and Budgetary Resources	1273 - Advance appropriations transferred from other accounts				
SF 133: Report on Budget Execution and Budgetary Resources	1274 - Advance appropriations permanently reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1275 - Advance appropriations temporarily reduced (-)	+			

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 82

Rule Name: SF133 Line 1440 Balance Check

Description: The value of SF133 line 1440 (excluding anticipated lines) must be greater than or equal to zero.

Type: LN: Statement Line / Statement Line

Operand: Greater Than Or Equal (>=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

Left Side	Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Zero			
SF 133: Report on Budget Execution and Budgetary Resources	1400 - Borrowing authority	+	0			
SF 133: Report on Budget Execution and Budgetary Resources	1410 - Exercised borrowing authority transferred to other accounts (-)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1420 - Borrowing authority permanently reduced (-)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1421 - Borrowing authority temporarily reduced (-)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1422 - Borrowing authority applied to repay debt (-)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1423 - Borrowing authority precluded from obligation (limitation on obligations) (-)	+				

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 83

Rule Name: SF133 Line 1640 Balance Check

Description: The value of SF133 line 1640 (excluding anticipated lines) must be greater than or equal to zero.

Type: LN: Statement Line / Statement Line

Operand: Greater Than Or Equal (>=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

Left Side	Attribute Combination		Right Side Attribute Combination		
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget Execution and Budgetary Resources	1600 - Contract authority	+	0		
SF 133: Report on Budget Execution and Budgetary Resources	1603 - Contract authority (previously unavailable)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1610 - Contract authority transferred to other accounts (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1611 - Contract authority transferred from other accounts	+			
SF 133: Report on Budget Execution and Budgetary Resources	1620 - Contract authority and/or unobligated balance of contract authority permanently reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1621 - Contract authority temporarily reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1622 - Contract authority precluded from obligation (limitation on obligations) (-)	+			

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 84

Rule Name: SF133 Line 1850 Balance Check

Description: The value of SF133 line 1850 (excluding anticipated lines) must be greater than or equal to zero.

Type: LN: Statement Line / Statement Line

Operand: Greater Than Or Equal (>=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

Left Side Attribute Combination		Right Side Attribute Combination				
Statement	Line Number	Operand	Zero			
SF 133: Report on Budget Execution and Budgetary Resources	1800 - Collected	+	0			
SF 133: Report on Budget Execution and Budgetary Resources	1801 - Change in uncollected payments, Federal sources (+ or -)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1802 - Offsetting collections (previously unavailable)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1810 - Spending authority from offsetting collections transferred to other accounts (-	+				
SF 133: Report on Budget Execution and Budgetary Resources	1811 - Spending authority from offsetting collections transferred from other accounts	+				
SF 133: Report on Budget Execution and Budgetary Resources	1820 - Capital transfer of spending authority from offsetting collections to general fund (-)					
SF 133: Report on Budget Execution and Budgetary Resources	1821 - Spending authority from offsetting collections permanently reduced (-)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1823 - New and/or unobligated balance of spending authority from offsetting collections temporarily reduced (-)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1824 - Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1825 - Spending authority from offsetting collections applied to repay debt (-)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1826 - Spending authority from offsetting collections applied to liquidate contract authority (-)	+				
SF 133: Report on Budget Execution and Budgetary Resources	1827 - Spending authority from offsetting collections substituted for borrowing authority (-)	+				
USSGL Complex Account	1801 - Offset to SF133 line 1801 for Expired TAS	+		_		

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 85

Rule Name: SF133 Line 4030 Balance Check

Description: The value of SF133 line 4030 must be less than or equal to zero.

Type: LN: Statement Line / Statement Line

Operand: Less Than Or Equal (<=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

Left Side Attribute Combination			Right Side	Attribute Combination	
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget Execution and Budgetary Resources	4030 - Federal sources (-)	+	0		

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 86

Rule Name: SF133 Line 4033 Balance Check

Description: The value of SF133 line 4033 must be less than or equal to zero.

Type: LN: Statement Line / Statement Line

Operand: Less Than Or Equal (<=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

Left Side Attribute Combination			Right Side	e Attribute Combination	
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget Execution and Budgetary Resources	4033 - Non-Federal sources (-)	+	0		

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 87

Rule Name: SF133 Line 4034 Balance Check

Description: The value of SF133 line 4034 must be less than or equal to zero.

Type: LN: Statement Line / Statement Line

Operand: Less Than Or Equal (<=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

Left Side Attribute Combination			Right Side	e Attribute Combination	
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget	4034 - Offsetting	+	0		
Execution and Budgetary	governmental collections (-)				
Resources					

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 88

Rule Name: SF133 Line 4120 Balance Check

Description: The value of SF133 line 4120 must be less than or equal to zero.

Type: LN: Statement Line / Statement Line

Operand: Less Than Or Equal (<=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

Left Side Attribute Combination			Right Side	e Attribute Combination	
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget Execution and Budgetary Resources	4120 - Federal sources (-)	+	0		

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 89

Rule Name: SF133 Line 4123 Balance Check

Description: The value of SF133 line 4123 must be less than or equal to zero.

Type: LN: Statement Line / Statement Line

Operand: Less Than Or Equal (<=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

Left Side Attribute Combination			Right Side	Attribute Combination	
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget	4123 - Non-Federal sources (-)	+	0		
Execution and Budgetary					
Resources					

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 90

Rule Name: SF133 Line 4124 Balance Check

Description: The value of SF133 line 4124 must be less than or equal to zero.

Type: LN: Statement Line / Statement Line

Operand: Less Than Or Equal (<=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

Left Side Attribute Combination			Right Side	Attribute Combination	
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget	4124 - Offsetting	+	0		
Execution and Budgetary	governmental collections (-)				
Resources					

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 91

Rule Name: SF133 Line 4010 Balance Check

Description: The value of SF133 line 4010 must be greater than or equal to zero.

Type: LN: Statement Line / Statement Line

Operand: Greater Than Or Equal (>=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

Left Side Attribute Combination			Right Side	e Attribute Combination	
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget	4010 - Outlays from new	+	0		
Execution and Budgetary	discretionary authority				
Resources					

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 92

Rule Name: SF133 Line 4011 Balance Check

Description: The value of SF133 line 4011 must be greater than or equal to zero.

Type: LN: Statement Line / Statement Line

Operand: Greater Than Or Equal (>=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

Left Side Attribute Combination			Right Side	e Attribute Combination	
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget	4011 - Outlays from	+	0		
Execution and Budgetary	discretionary balances				
Resources					

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 93

Rule Name: SF133 Line 4100 Balance Check

Description: The value of SF133 line 4100 must be greater than or equal to zero.

Type: LN: Statement Line / Statement Line

Operand: Greater Than Or Equal (>=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

Left Side Attribute Combination			Right Side	e Attribute Combination	
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget	4100 - Outlays from new	+	0		
Execution and Budgetary	mandatory authority				
Resources					

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 94

Rule Name: SF133 Line 4101 Balance Check

Description: The value of SF133 line 4101 must be greater than or equal to zero.

Type: LN: Statement Line / Statement Line

Operand: Greater Than Or Equal (>=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

Left Side Attribute Combination			Right Side	e Attribute Combination	
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget Execution and Budgetary Resources	4101 - Outlays from mandatory balances	+	0		

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 95

Rule Name: SF133 Line 4110 Balance Check

Description: The value of this line must be greater than or equal to zero.

Type: LN: Statement Line / Statement Line

Operand: Greater Than Or Equal (>=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

Left Side Attribute Combination			Right Side	e Attribute Combination	
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget	4110 - Outlays, gross (total)	+	0		
Execution and Budgetary					
Resources					

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 96

Rule Name: Discretionary Gross Outlays From New Authority Versus Discretionary Gross Budget Authority

Description: Discretionary gross outlays from new authority (SF 133 line 4010) should not exceed the discretionary gross budget

authority (SF 133 line 4000 minus anticipated amounts). If this instance is caused by a reduction of unobligated

balances, submit a GTAS override.

Type: LN: Statement Line / Statement Line

Operand: Less Than Or Equal (<=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Statement	Line Number	Operand
SF 133: Report on Budget Execution and Budgetary	4010 - Outlays from new discretionary authority	+	SF 133: Report on Budget Execution and Budgetary	1100 - Appropriation	+
Resources			Resources SF 133: Report on Budget Execution and Budgetary	1101 - Appropriation (special or trust)	+
			Resources SF 133: Report on Budget Execution and Budgetary Resources	1102 - Appropriation (previously unavailable)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1103 - Appropriation (previously unavailable) (special or trust)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1104 - Appropriation available from subsequent year	+
			SF 133: Report on Budget Execution and Budgetary Resources	1105 - Appropriation available in prior year (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1106 - Reappropriation	+
			SF 133: Report on Budget Execution and Budgetary Resources	1120 - Appropriations transferred to other accounts (-	+
			SF 133: Report on Budget Execution and Budgetary Resources	1121 - Appropriations transferred from other accounts	+
			SF 133: Report on Budget Execution and Budgetary Resources	1122 - Exercised borrowing authority transferred from other accounts	+
			SF 133: Report on Budget Execution and Budgetary Resources	1130 - Appropriations permanently reduced (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1131 - Unobligated balance of appropriations permanently reduced (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1132 - Appropriations temporarily reduced (-)	+
		SF 133: Report on Budget Execution and Budgetary Resources	1133 - Unobligated balance of appropriations temporarily reduced (-)	+	
			SF 133: Report on Budget Execution and Budgetary Resources	1134 - Appropriations precluded from obligation (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1135 - Appropriations precluded from obligation (special or trust) (-)	+

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 96

Rule Name: Discretionary Gross Outlays From New Authority Versus Discretionary Gross Budget Authority

Description: Discretionary gross outlays from new authority (SF 133 line 4010) should not exceed the discretionary gross budget

authority (SF 133 line 4000 minus anticipated amounts). If this instance is caused by a reduction of unobligated

balances, submit a GTAS override.

Type: LN: Statement Line / Statement Line

Operand: Less Than Or Equal (<=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

Left Side Attribute Combination		Right Side Attribute Combination			
Statement	Line Number	Operand	Statement	Line Number	Operand
			SF 133: Report on Budget Execution and Budgetary Resources	1136 - Appropriations applied to repay debt (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1137 - Appropriations reduced by offsetting collections (collected) or offsetting receipts (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1138 - Appropriations applied to liquidate contract authority (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1139 - Appropriations substituted for borrowing authority (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1140 - Capital transfer of appropriations to general fund (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1141 - Appropriations applied to liquidate contract authority withdrawn (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1170 - Advance appropriation	+
			SF 133: Report on Budget Execution and Budgetary Resources	1171 - Advance appropriation (special or trust fund)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1172 - Advance appropriations transferred to other accounts (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1173 - Advance appropriations transferred from other accounts	+
			SF 133: Report on Budget Execution and Budgetary Resources	1174 - Advance appropriations permanently reduced (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1175 - Advance appropriations temporarily reduced (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1300 - Borrowing authority	+
			SF 133: Report on Budget Execution and Budgetary Resources	1320 - Borrowing authority permanently reduced (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1500 - Contract authority	+

SUPPLEMENT U.S. Standard General Ledger

Data Edits - Detail Report

Edit Rule Number: 96

Rule Name: Discretionary Gross Outlays From New Authority Versus Discretionary Gross Budget Authority

Description: Discretionary gross outlays from new authority (SF 133 line 4010) should not exceed the discretionary gross budget authority (SF 133 line 4000 minus anticipated amounts). If this instance is caused by a reduction of unobligated

balances, submit a GTAS override.

Type: LN: Statement Line / Statement Line

Operand: Less Than Or Equal (<=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

Left Side Attribute Combination		Right Side Attribute Combination			
Statement	Line Number	Operand	Statement	Line Number	Operand
			SF 133: Report on Budget Execution and Budgetary Resources	1510 - Contract authority transferred to other accounts (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1511 - Contract authority transferred from other accounts	+
			SF 133: Report on Budget Execution and Budgetary Resources	1520 - Contract authority and/or unobligated balance of contract authority permanently reduced (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1522 - Contract authority precluded from obligation (limitation on obligations) (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1700 - Collected	+
			SF 133: Report on Budget Execution and Budgetary Resources	1701 - Change in uncollected payments, Federal sources (+ or -)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1702 - Offsetting collections (previously unavailable)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1710 - Spending authority from offsetting collections transferred to other accounts (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1711 - Spending authority from offsetting collections transferred from other accounts	+
			SF 133: Report on Budget Execution and Budgetary Resources	1720 - Capital transfer of spending authority from offsetting collections to general fund (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1721 - Spending authority from offsetting collections permanently reduced (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1722 - Unobligated balance of spending authority from offsetting collections permanently reduced (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1723 - New and/or unobligated balance of spending authority from offsetting collections temporarily reduced (-)	+

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 96

Rule Name: Discretionary Gross Outlays From New Authority Versus Discretionary Gross Budget Authority

Description: Discretionary gross outlays from new authority (SF 133 line 4010) should not exceed the discretionary gross budget

 $authority \ (SF\ 133\ line\ 4000\ minus\ anticipated\ amounts). \ If this instance\ is\ caused\ by\ a\ reduction\ of\ unobligated$

balances, submit a GTAS override.

Type: LN: Statement Line / Statement Line

Operand: Less Than Or Equal (<=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

Period:			T		
Left Side Attribute Combination		Right Sid	e Attribute Combination		
Statement	Line Number	Operand	Statement	Line Number	Operand
			SF 133: Report on Budget Execution and Budgetary Resources	1724 - Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1725 - Spending authority from offsetting collections applied to repay debt (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1726 - Spending authority from offsetting collections applied to liquidate contract authority (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1727 - Spending authority from offsetting collections substituted for borrowing authority (-)	+
			USSGL Complex Account	4383 - Temporary Reduction - Prio-Year Balances, Discretionary	+
			USSGL Complex Account	4388 - Temporary Reductions of Appropriation From Unavailable Receipt, Prior- Year Balances, Discretionary	+
			USSGL Complex Account	4390 - Reappropriations - Transfers-Out, Discretionary	+
			USSGL Complex Account	4393 - Permanent Reduction - Prior-Year Balances, Discretionary	+

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 97

Rule Name: Mandatory Gross Outlays From New Authority Versus Mandatory Gross Budget Authority

Description: Mandatory gross outlays from new authority (SF 133 line 4100) should not exceed the mandatory gross budget authority

(SF 133 line 4090 minus anticipated amounts). If this instance is caused by a reduction of unobligated balances, submit

a GTAS override.

Type: LN: Statement Line / Statement Line

Operand: Less Than Or Equal (<=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Statement	Line Number	Operand
SF 133: Report on Budget Execution and Budgetary Resources	4100 - Outlays from new mandatory authority	+	SF 133: Report on Budget Execution and Budgetary Resources	1200 - Appropriation	+
			SF 133: Report on Budget Execution and Budgetary Resources	1201 - Appropriation (special or trust)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1202 - Appropriation (previously unavailable)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1203 - Appropriation (previously unavailable) (special or trust)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1206 - Reappropriation	+
			SF 133: Report on Budget Execution and Budgetary Resources	1220 - Appropriations transferred to other accounts (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1221 - Appropriations transferred from other accounts	+
			SF 133: Report on Budget Execution and Budgetary Resources	1222 - Exercised borrowing authority transferred from other accounts	+
			SF 133: Report on Budget Execution and Budgetary Resources	1230 - Appropriations and/or unobligated balance of appropriations permanently reduced (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1232 - Appropriations and/or unobligated balance of appropriations temporarily reduced (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1234 - Appropriations precluded from obligation (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1235 - Appropriations precluded from obligation (special or trust) (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1236 - Appropriations applied to repay debt (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1238 - Appropriations applied to liquidate contract authority (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1239 - Appropriations substituted for borrowing authority (-)	+

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 97

Rule Name: Mandatory Gross Outlays From New Authority Versus Mandatory Gross Budget Authority

Description: Mandatory gross outlays from new authority (SF 133 line 4100) should not exceed the mandatory gross budget authority

(SF 133 line 4090 minus anticipated amounts). If this instance is caused by a reduction of unobligated balances, submit

a GTAS override.

Type: LN: Statement Line / Statement Line

Operand: Less Than Or Equal (<=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Statement	Line Number	Operand
			SF 133: Report on Budget Execution and Budgetary Resources	1240 - Capital transfer of appropriations to general fund (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1270 - Advance appropriation	+
			SF 133: Report on Budget Execution and Budgetary Resources	1271 - Advance appropriation (special or trust fund)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1272 - Advance appropriations transferred to other accounts (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1273 - Advance appropriations transferred from other accounts	+
			SF 133: Report on Budget Execution and Budgetary Resources	1274 - Advance appropriations permanently reduced (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1275 - Advance appropriations temporarily reduced (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1400 - Borrowing authority	+
			SF 133: Report on Budget Execution and Budgetary Resources	1410 - Exercised borrowing authority transferred to other accounts (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1420 - Borrowing authority permanently reduced (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1421 - Borrowing authority temporarily reduced (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1422 - Borrowing authority applied to repay debt (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1423 - Borrowing authority precluded from obligation (limitation on obligations) (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1431 - Anticipated nonexpenditure transfers of exercised borrowing authority (-	+
			SF 133: Report on Budget Execution and Budgetary Resources	1600 - Contract authority	+

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 97

Rule Name: Mandatory Gross Outlays From New Authority Versus Mandatory Gross Budget Authority

Description: Mandatory gross outlays from new authority (SF 133 line 4100) should not exceed the mandatory gross budget authority

(SF 133 line 4090 minus anticipated amounts). If this instance is caused by a reduction of unobligated balances, submit

a GTAS override.

Type: LN: Statement Line / Statement Line

Operand: Less Than Or Equal (<=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Statement	Line Number	Operand
			SF 133: Report on Budget Execution and Budgetary Resources	1603 - Contract authority (previously unavailable)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1610 - Contract authority transferred to other accounts (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1611 - Contract authority transferred from other accounts	+
			SF 133: Report on Budget Execution and Budgetary Resources	1620 - Contract authority and/or unobligated balance of contract authority permanently reduced (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1621 - Contract authority temporarily reduced (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1622 - Contract authority precluded from obligation (limitation on obligations) (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1800 - Collected	+
			SF 133: Report on Budget Execution and Budgetary Resources	1801 - Change in uncollected payments, Federal sources (+ or -)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1802 - Offsetting collections (previously unavailable)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1810 - Spending authority from offsetting collections transferred to other accounts (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1811 - Spending authority from offsetting collections transferred from other accounts	+
			SF 133: Report on Budget Execution and Budgetary Resources	1820 - Capital transfer of spending authority from offsetting collections to general fund (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1821 - Spending authority from offsetting collections permanently reduced (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1823 - New and/or unobligated balance of spending authority from offsetting collections temporarily reduced (-)	+

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 97

Rule Name: Mandatory Gross Outlays From New Authority Versus Mandatory Gross Budget Authority

Description: Mandatory gross outlays from new authority (SF 133 line 4100) should not exceed the mandatory gross budget authority

(SF 133 line 4090 minus anticipated amounts). If this instance is caused by a reduction of unobligated balances, submit

a GTAS override.

Type: LN: Statement Line / Statement Line

Operand: Less Than Or Equal (<=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

Left Side Attribute Combination		Right Side Attribute Combination			
Statement	Line Number	Operand	Statement	Line Number	Operand
			SF 133: Report on Budget Execution and Budgetary Resources	1824 - Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1825 - Spending authority from offsetting collections applied to repay debt (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1826 - Spending authority from offsetting collections applied to liquidate contract authority (-)	+
			SF 133: Report on Budget Execution and Budgetary Resources	1827 - Spending authority from offsetting collections substituted for borrowing authority (-)	+
			USSGL Complex Account	43830 - Temporary Reduction - Prior Year Balances, Mandatory (NBCR)	+
			USSGL Complex Account	438300 - Temporary Reductions - Prior-Year Balances, Mandatory (NBDR)	+
			USSGL Complex Account	438800 - Temporary Reductions of Appropriation From Unavailable Receipt, Prior-Year Balances, Mandatory	+
			USSGL Complex Account	439000 - Reappropriations - Transfers-Out, Mandatory	+
			USSGL Complex Account	439300 - Permanent Reduction - Prior-Year Balances, Mandatory	+

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 98

Rule Name: Gross Outlays from New Budget Authority vs New Obligations Incurred (Unexpired TAS)

Description: Total gross outlays from new budget authority (sum of SF133 Lines 4010 and 4100) should not exceed new obligations

incurred (SF133 Line 2170).

Type: LN: Statement Line / Statement Line

Operand: Less Than Or Equal (<=) **Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Statement	Line Number	Operand
SF 133: Report on Budget Execution and Budgetary Resources	4010 - Outlays from new discretionary authority	+	SF 133: Report on Budget Execution and Budgetary Resources	2170 - New obligations, unexpired accounts	+
SF 133: Report on Budget Execution and Budgetary Resources	4100 - Outlays from new mandatory authority	+			

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 99

Rule Name: Fund Balance with Treasury vs Unexpended Appropriations While Awaiting a Warrant

Description: Fund Balance with Treasury While Awaiting a Warrant (USSGL 109000) must equal Unexpended Appropriations While

Awaiting a Warrant (USSGL 309000).

Type: SS: USSGL / USSGL

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Proposed Analytical

Left Side Attribute Combination			Right Side Attribute Combination					
USSGL				USSGL				
Account				Account				
Number	Begin/End			Number	Begin/End			
109000	Е			309000	E			

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 100

Rule Name: Disaster Emergency Fund Code "F" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "F" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

•	Left	t Side Attribute Coml	oination		Right Side Attribute Combination			
		DISASTER		l				
USSGL Account Number	Begin/End	EMERGENCY FUND CODE			Zero			
403400	Е	F			0			
404400	Е	F						
404700	Е	F						
404800	Е	F						
405000	Е	F						
406000	Е	F						
407000	E	F						
408100	E	F						
408200	E	F						
408300	Е	F						
411100	Е	F						
411200	Е	F						
411300	Е	F						
411400	Е	F						
411500	Е	F						
411600	Е	F						
411601	Е	F						
411700	Е	F						
411800	Е	F						
411900	Е	F						
411910	Е	F						
411912	Е	F						
411990	Е	F						
411991	Е	F						
411992	Е	F						
411993	Е	F						
411994	Е	F						
412000	Е	F						
412050	Е	F						
412100	Е	F						
412200	Е	F						
412250	Е	F						
412300	Е	F						
412400	Е	F						
412500	Е	F						
412600	Е	F						
412700	Е	F						
412800	Е	F						
412900	Е	F						
413000	Е	F						
413100	Е	F						
413120	Е	F						
413200	Е	F						
413300	Е	F						
413400	Е	F	İ					
413415	Е	F						
413500	E	F						

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 100

Rule Name: Disaster Emergency Fund Code "F" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "F" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

•	Left	t Side Attribute Com	oination	Right Side Attribute Combination			
USSGL Account	Dogin/End	DISASTER EMERGENCY		Zono			
Number	Begin/End	FUND CODE		Zero			
413600 413700	E E	F F					
413800	E	F					
413900	E	F					
414000	E	F					
414100	E	F					
414100	E	F					
414200	E	F					
414200	E	F					
414300	E	F					
414400	E	F					
414500	E	F					
414600	E	F	 				
414700	E	F	 				
414800	E	F					
414900	E	F					
415000	E	F					
415100	E	F					
415200	E	F					
415300	E	F					
415400	E	F					
415500	E	F					
415700	E	F					
415730	Е	F					
415800	Е	F					
415900	Е	F					
415901	Е	F					
416000	Е	F					
416500	Е	F					
416512	Е	F					
416600	Е	F					
416612	Е	F					
416700	Е	F					
416712	Е	F		_			
416800	Е	F					
417000	Е	F					
417100	Е	F					
417200	Е	F					
417300	Е	F					
417400	Е	F					
417500	Е	F					
417590	Е	F					
417600	Е	F					
417690	Е	F					
418000	Е	F					
418300	Е	F					
419000	Е	F					

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 100

Rule Name: Disaster Emergency Fund Code "F" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "F" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Î	Left	t Side Attribute Comb	oination	Right Side Attribute Combination			
		DISASTER		_			
USSGL Account Number	Begin/End	EMERGENCY FUND CODE		Zero			
419100	Е	F					
419200	Е	F					
419300	Е	F					
419500	Е	F					
419600	Е	F					
419700	Е	F					
419900	Е	F					
420100	Е	F					
420190	E	F					
421000	Е	F					
421200	E	F					
421500	Е	F					
421512	Е	F					
422100	Е	F					
422200	E	F					
422300	E	F					
422500	Е	F					
422512	E	F					
423000	E	F					
423100	E	F					
423200	E	F					
423300	Е	F					
423400	E	F					
424000	E	F					
425100	Е	F					
425200	E	F					
425300	Е	F					
425400	E	F					
425500	Е	F					
425512	Е	F					
426000	Е	F					
426100	Е	F					
426200	E	F					
426300	E	F					
426400	E	F					
426500	E	F					
426600	E	F					
426700	E	F					
426800	Е	F					
427100	Е	F					
427300	Е	F					
427500	Е	F					
427600	E	F					
427700	Е	F					
428300	Е	F					
428500	E	F					
428600	E	F					

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 100

Rule Name: Disaster Emergency Fund Code "F" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "F" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Lef	t Side Attribute Coml	oination	Right Side Attribute Combination			
		DISASTER					
USSGL Account Number	Begin/End	EMERGENCY FUND CODE		Zero			
428700	Е	F					
429000	Е	F					
429500	Е	F					
429590	Е	F					
431000	E	F					
432000	E	F					
435000	E	F					
435100	Е	F					
435190	Е	F					
435400	Е	F					
435500	E	F					
435600	Е	F					
435700	Е	F					
436000	Е	F					
436001	E	F					
437000	E	F					
438200	Е	F					
438300	Е	F					
438400	Е	F					
438500	E	F					
438700	E	F					
438800	Е	F					
439000	Е	F					
439100	Е	F					
439190	E	F					
439200	Е	F					
439300	E	F					
439400	E	F					
439401	Е	F					
439402	E	F					
439412	E	F					
439432	Е	F					
439500	E	F					
439504	E	F					
439600	Е	F					
439700	E	F					
439701	Е	F					
439730	E	F					
439800	E	F					
439900	E	F					
442000	Е	F					
443000	Е	F					
445000	E	F					
451000	E	F					
459000	E	F					
461000	Е	F					
462000	Е	F					

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 100

Rule Name: Disaster Emergency Fund Code "F" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "F" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	ide Attribute Comb	Right Si	ide Attribute Com	bination			
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero		
462090	E	F					
462091	Е	F					
463500	Е	F					
465000	Е	F					
469000	Е	F					
470000	Е	F					
472000	Е	F					
480100	Е	F					
480200	Е	F					
483100	Е	F					
483200	Е	F					
487100	Е	F					
487200	Е	F					
488100	Е	F					
488200	Е	F					
490100	Е	F					
490200	Е	F					
490800	E	F					
493100	Е	F					
497100	E	F	_		_		
497200	E	F	_		_		
498100	Е	F					
498200	E	F					

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 101

Rule Name: Disaster Emergency Fund Code "G" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "G"

must equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Lef	t Side Attribute Com	bination		Right Side Attribute Combination			
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero			
403400	Е	G			0			
404400	Е	G						
404700	Е	G						
404800	Е	G						
405000	Е	G						
406000	Е	G						
407000	Е	G						
408100	Е	G						
408200	Е	G						
408300	E	G						
411100	Е	G						
411200	Е	G						
411300	Е	G						
411400	Е	G						
411500	Е	G						
411600	E	G						
411601	E	G						
411700	E	G						
411800	Е	G						
411900	E	G						
411910	E	G						
411912	Е	G						
411990	Е	G						
411991	Е	G						
411992	Е	G						
411993	Е	G						
411994	Е	G						
412000	Е	G						
412050	E	G						
412100	Е	G						
412200	E	G						
412250	Е	G						
412300	E	G						
412400	Е	G						
412500	Е	G						
412600	E	G						
412700	Е	G						
412800	Е	G						
412900	E E	G						
413000		G						
413100 413120	E E	G						
413120	E	G G						
	E	G						
413300								
413400	Е	G						
413415	Е	G						
413500	E	G	1	ĺ		ĺ	ĺ	

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 101

Rule Name: Disaster Emergency Fund Code "G" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "G"

must equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Lef	t Side Attribute Coml	oination	Right Side Attribute Combination			
		DISASTER					
USSGL Account Number	Begin/End	EMERGENCY FUND CODE		Zero			
413600	Е	G					
413700	Е	G					
413800	Е	G					
413900	Е	G					
414000	Е	G					
414100	Е	G					
414120	Е	G					
414200	Е	G					
414201	Е	G					
414300	Е	G					
414400	Е	G					
414500	Е	G					
414600	Е	G					
414700	Е	G					
414800	Е	G					
414900	Е	G					
415000	Е	G					
415100	Е	G					
415200	Е	G					
415300	Е	G					
415400	Е	G					
415500	Е	G					
415700	Е	G					
415730	Е	G					
415800	Е	G					
415900	Е	G					
415901	Е	G					
416000	Е	G					
416500	Е	G					
416512	Е	G					
416600	Е	G					
416612	Е	G					
416700	Е	G					
416712	Е	G					
416800	Е	G					
417000	Е	G					
417100	Е	G					
417200	Е	G					
417300	Е	G					
417400	Е	G					
417500	Е	G					
417590	Е	G					
417600	Е	G					
417690	Е	G					
418000	Е	G					
418300	Е	G					
419000	Е	G					

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 101

Rule Name: Disaster Emergency Fund Code "G" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "G"

must equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Î	Left	Side Attribute Comb	oination	Right Side Attribute Combination			
		DISASTER					
USSGL Account Number	Begin/End	EMERGENCY FUND CODE		Zero			
419100	Е	G					
419200	Е	G					
419300	Е	G					
419500	Е	G					
419600	Е	G					
419700	Е	G					
419900	Е	G					
420100	Е	G					
420190	E	G					
421000	E	G					
421200	E	G					
421500	Е	G					
421512	Е	G					
422100	Е	G					
422200	E	G					
422300	E	G					
422500	E	G					
422512	E	G					
423000	E	G					
423100	E	G					
423200	E	G					
423300	E	G					
423400	E	G					
424000	E	G					
425100	Е	G					
425200	Е	G					
425300	Е	G					
425400	Е	G					
425500	Е	G					
425512	Е	G					
426000	Е	G					
426100	Е	G					
426200	E	G					
426300	E	G					
426400	Е	G					
426500	Е	G					
426600	E	G					
426700	E	G					
426800	E	G					
427100	Е	G					
427300	Е	G					
427500	Е	G					
427600	E	G					
427700	Е	G					
428300	Е	G					
428500	Е	G					
428600	E	G					

Data Edits - Detail Report

U.S. Standard General Ledger

Edit Rule Number: 101

Rule Name: Disaster Emergency Fund Code "G" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "G"

must equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Lef	t Side Attribute Com	bination		Right Side Attribute Combination			
USSGL Account	D : /E 1	DISASTER EMERGENCY						
Number	Begin/End	FUND CODE			Zero			
428700	E	G						
429000	E	G						
429500	E	G						
429590	Е	G						
431000	Е	G						
432000	E	G						
435000	Е	G						
435100	E	G						
435190	E	G						
435400	Е	G						
435500	Е	G						
435600	Е	G						
435700	Е	G						
436000	Е	G						
436001	Е	G						
437000	Е	G						
438200	E	G						
438300	Е	G						
438400	Е	G						
438500	Е	G						
438700	Е	G						
438800	E	G						
439000	Е	G						
439100	Е	G						
439190	Е	G						
439200	Е	G						
439300	E	G						
439400	E	G						
439401	Е	G						
439402	E	G						
439412	E	G						
439432	Е	G						
439500	Е	G						
439504	Е	G						
439600	Е	G						
439700	Е	G						
439701	Е	G		İ				
439730	Е	G						
439800	Е	G						
439900	Е	G						
442000	Е	G						
443000	Е	G						
445000	E	G						
451000	E	G						
459000	E	G						
461000	E	G						
462000	E	G		†				

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 101

Rule Name: Disaster Emergency Fund Code "G" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "G"

must equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left	Side Attribute Comb	Right S	ide Attribute Com	bination	
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE		Zero		
462090	Е	G				
462091	Е	G				
463500	Е	G				
465000	Е	G				
469000	E	G				
470000	E	G				
472000	E	G				
480100	E	G				
480200	Е	G				
483100	E	G				
483200	E	G				
487100	E	G				
487200	E	G				
488100	Е	G				
488200	E	G				
490100	E	G				
490200	E	G				
490800	E	G				
493100	Е	G				
497100	Е	G				
497200	Е	G				
498100	Е	G				
498200	E	G				

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 102

Rule Name: Disaster Emergency Fund Code "H" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "H"

must equal zero for each reported TAS

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

USSGL Account Number Begin/End FUND CO 403400 E H 404400 E H 404400 E H 404800 E H 405000 E H 406000 E H 407000 E H 408100 E H 408200 E H 411100 E H 411200 E H 411400 E H 411400 E H 411400 E H 411500 E H 411601 E H 411800 E H 411900 E H 411900 E H 411910 E H 411910 E H 411910 E H 411910 E H 411910 E H 411910 E H 411910 E H	NCY		
Number Begin/End FUND CO 403400 E H 404400 E H 404700 E H 404800 E H 405000 E H 406000 E H 407000 E H 408100 E H 408200 E H 411100 E H 411200 E H 411300 E H 411400 E H 411601 E H 411601 E H 411900 E H 411910 E H 411910 E H 411910 E H 411990 E H			
403400 E H 404400 E H 404700 E H 404800 E H 405000 E H 406000 E H 407000 E H 408100 E H 408200 E H 408300 E H 411100 E H 411200 E H 411500 E H 411600 E H 411601 E H 411800 E H 411900 E H 411910 E H 411910 E H 411910 E H 411990 E H	DE		
404400 E H 404700 E H 404800 E H 405000 E H 406000 E H 407000 E H 408100 E H 408200 E H 408300 E H 411100 E H 411200 E H 411300 E H 411600 E H 411601 E H 411700 E H 411900 E H 411910 E H 411910 E H 411910 E H 411990 E H		Zero	
404700 E H 404800 E H 405000 E H 406000 E H 407000 E H 408100 E H 408200 E H 408300 E H 411100 E H 411200 E H 411300 E H 411500 E H 411601 E H 411700 E H 411800 E H 411900 E H 411910 E H 411910 E H 411910 E H 411910 E H		0	
404800 E H 405000 E H 406000 E H 407000 E H 408100 E H 408200 E H 408300 E H 411100 E H 411200 E H 411300 E H 411400 E H 411600 E H 411601 E H 411800 E H 411900 E H 411910 E H 411910 E H 411910 E H 411910 E H 411910 E H			
405000 E H 406000 E H 407000 E H 408100 E H 408200 E H 408300 E H 411100 E H 411200 E H 411300 E H 411500 E H 411600 E H 411601 E H 411800 E H 411900 E H 411910 E H 411910 E H 411910 E H 411910 E H 411910 E H 411910 E H			
406000 E H 407000 E H 408100 E H 408200 E H 408300 E H 411100 E H 411200 E H 411300 E H 411400 E H 411500 E H 411601 E H 411700 E H 411800 E H 411910 E H 411910 E H 411910 E H 411990 E H 411991 E H			
407000 E H 408100 E H 408200 E H 408300 E H 411100 E H 411200 E H 411300 E H 411400 E H 411500 E H 411601 E H 411700 E H 411800 E H 411910 E H 411910 E H 411910 E H 411910 E H 411910 E H 411910 E H 411910 E H 411990 E H			
408100 E H 408200 E H 408300 E H 411100 E H 411200 E H 411300 E H 411400 E H 411500 E H 411601 E H 411700 E H 411800 E H 411910 E H 411910 E H 411912 E H 411990 E H			
408200 E H 408300 E H 411100 E H 411200 E H 411300 E H 411400 E H 411500 E H 411601 E H 411700 E H 411800 E H 411910 E H 411910 E H 411912 E H 411990 E H 411991 E H			
408300 E H 411100 E H 411200 E H 411300 E H 411400 E H 411500 E H 411600 E H 411601 E H 411700 E H 411800 E H 411910 E H 411910 E H 411912 E H 411990 E H 411991 E H			
411100 E H 411200 E H 411300 E H 411400 E H 411500 E H 411600 E H 411601 E H 411700 E H 411800 E H 411910 E H 411912 E H 411990 E H 411991 E H			
411200 E H 411300 E H 411400 E H 411500 E H 411600 E H 411601 E H 411700 E H 411800 E H 411910 E H 411910 E H 411912 E H 411990 E H 411991 E H			
411300 E H 411400 E H 411500 E H 411600 E H 411601 E H 411700 E H 411800 E H 411910 E H 411912 E H 411990 E H 411991 E H			
411400 E H 411500 E H 411600 E H 411601 E H 411700 E H 411800 E H 411900 E H 411910 E H 411912 E H 411990 E H 411991 E H			+
411500 E H 411600 E H 411601 E H 411700 E H 411800 E H 411900 E H 411910 E H 411912 E H 411990 E H 411991 E H			+
411600 E H 411601 E H 411700 E H 411800 E H 411900 E H 411910 E H 411912 E H 411990 E H 411991 E H			+
411601 E H 411700 E H 411800 E H 411900 E H 411910 E H 411912 E H 411990 E H 411991 E H			+
411700 E H 411800 E H 411900 E H 411910 E H 411912 E H 411990 E H 411991 E H			
411800 E H 411900 E H 411910 E H 411912 E H 411990 E H 411991 E H			
411900 E H 411910 E H 411912 E H 411990 E H 411991 E H			
411910 E H 411912 E H 411990 E H 411991 E H			
411912 E H 411990 E H 411991 E H			
411990 E H 411991 E H			
411991 E H			
411000 F			
411992 E H			
411993 E H 411994 E H			
412050 E H 412100 E H			
412200 E H 412250 E H			+
412230 E H 412300 E H			+ + -
412300 E H 412400 E H			+ +
412400 E H 412500 E H			+ + -
412500 E H			+ + -
412000 E H		-	+ +
412700 E H			+
412800 E H			+
413000 E H			+
413100 E H			+
413120 E H			+ + +
413200 E H			+ + + + + + + + + + + + + + + + + + + +
413300 E H			+ + + + + + + + + + + + + + + + + + + +
413400 E H			+ + + + + + + + + + + + + + + + + + + +
413415 E H	1		
413510 E H			

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 102

Rule Name: Disaster Emergency Fund Code "H" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "H"

must equal zero for each reported TAS

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination					Right Side Attribute Combination			
		DISASTER						
USSGL Account		EMERGENCY			_			
Number	Begin/End	FUND CODE			Zero			
413600	Е	Н						
413700	Е	H						
413800	E	Н						
413900	Е	Н						
414000	Е	Н						
414100	Е	Н						
414120	Е	Н						
414200	Е	Н						
414201	Е	Н						
414300	Е	Н						
414400	Е	Н						
414500	Е	Н						
414600	E	Н						
414700	Е	Н						
414800	Е	Н						
414900	E	Н						
415000	Е	Н						
415100	E	Н						
415200	E	Н						
415300	E	Н						
415400	E	Н						
415500	Е	Н						
415700	Е	Н						
415730	E	Н						
415800	E	Н						
415900	E	Н						
415901	Е	Н						
416000	E	Н						
416500	E	Н						
416512	E	Н						
416600	E	Н						
416612	Е	Н						
416700	Е	Н						
416712	Е	Н						
416800	E	Н						
417000	Е	Н						
417100	Е	Н						
417200	Е	Н						
417300	Е	Н						
417400	Е	Н						
417500	Е	Н						
417590	Е	Н						
417600	Е	Н						
417690	Е	Н						
418000	Е	Н						
418300	Е	Н						
419000	Е	Н						

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 102

Rule Name: Disaster Emergency Fund Code "H" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "H"

must equal zero for each reported TAS

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

110poseu 11	Left Side Attribute Combination					Right Side Attribute Combination			
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero				
419100					Zero				
419100	E E	H H							
419300	E	Н							
419500	E	Н							
419600	E	H							
419700	E	H							
419900	E	H							
420100	E	H							
420190	E	H							
421000	E	Н							
421200	E	Н							
421500	E	H							
421512	E	H							
422100	E	H							
422200	E	Н							
422300	E	Н							
422500	E	Н							
422512	E	Н							
423000	E	Н							
423100	Е	Н							
423200	Е	Н							
423300	Е	Н							
423400	Е	Н							
424000	Е	Н							
425100	Е	Н							
425200	Е	Н							
425300	Е	Н							
425400	Е	Н							
425500	Е	Н							
425512	Е	Н							
426000	Е	Н							
426100	E	Н							
426200	E	Н							
426300	E	Н							
426400	Е	Н							
426500	Е	Н							
426600	Е	Н							
426700	Е	Н							
426800	Е	Н							
427100	Е	Н							
427300	Е	Н							
427500	Е	Н							
427600	Е	Н							
427700	Е	Н							
428300	Е	Н							
428500	Е	Н							
428600	E	Н							

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 102

Rule Name: Disaster Emergency Fund Code "H" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "H"

must equal zero for each reported TAS

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

110poseu 11	Left Side Attribute Combination					Right Side Attribute Combination			
UCCL A (DISASTER							
USSGL Account Number	Begin/End	EMERGENCY FUND CODE			Zero				
428700	Е	Н							
429000	Е	Н							
429500	Е	Н							
429590	Е	Н							
431000	E	Н							
432000	E	Н							
435000	Е	Н							
435100	Е	Н							
435190	E	Н							
435400	E	Н							
435500	E	Н							
435600	Е	Н							
435700	Е	Н							
436000	E	Н							
436001	E	Н							
437000	E	Н							
438200	Е	Н							
438300	E	Н							
438400	E	Н							
438500	E	Н							
438700	E	Н							
438800	Е	Н							
439000	E	Н							
439100	E	Н							
439190	E	Н							
439200	E	Н							
439300	Е	Н							
439400	E	Н							
439401	Е	Н							
439402	Е	Н							
439412	Е	Н							
439432	Е	Н							
439500	E	H							
439504	E	Н							
439600	E	Н							
439700	E	H							
439701	E	Н							
439730	E	H							
439800	Е	H							
439900	Е	Н							
442000	Е	H							
443000	Е	Н							
445000	E	H							
451000	Е	H							
459000	E	H							
461000	E	H							
462000	E	Н							

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 102

Rule Name: Disaster Emergency Fund Code "H" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "H"

must equal zero for each reported TAS

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left S	Side Attribute Comb	Right Side Attribute Combination			
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE		Zero		
462090	E	Н				
462091	E	Н				
463500	E	Н				
465000	Е	Н				
469000	E	Н				
470000	E	Н				
472000	E	Н				
480100	E	Н				
480200	Е	Н				
483100	E	Н				
483200	E	Н				
487100	E	Н				
487200	E	Н				
488100	Е	Н				
488200	E	Н				
490100	E	Н				
490200	E	Н				
490800	Е	Н				
493100	E	Н				
497100	E	Н		_		
497200	E	Н		_		
498100	E	Н				
498200	E	Н				

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 103

Rule Name: Disaster Emergency Fund Code "I" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "I" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left Side Attribute Combination				Right Side Attribute Combination			
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero			
403400	E E	I			0			
404400	E	I			U			
404700	E	I						
404800	E	I						
405000	E	I						
406000	E	I						
407000	E	I						
408100	E	I						
408200	Е	I						
408300	Е	I						
411100	Е	I						
411200	E	I						
411300	Е	I						
411400	Е	I						
411500	Е	I						
411600	Е	I						
411601	Е	I						
411700	Е	I						
411800	Е	I						
411900	Е	I						
411910	Е	I						
411912	E	I						
411990	E	I						
411991	Е	I						
411992	Е	I						
411993	E	I						
411994	E	I						
412000	E	I						
412050	Е	I						
412100	Е	I						
412200	Е	I						
412250	Е	I						
412300	E	I						
412400	E	I						
412500	Е	I						
412600	Е	I						
412700	Е	I						
412800	E	I						
412900	Е	I						
413000	Е	I						
413100	E	I						
413120	Е	I						
413200	Е	I						
413300	Е	I						
413400	Е	I						
413415	E	I						
413500	E	I	1	ĺ			I	

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 103

Rule Name: Disaster Emergency Fund Code "I" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "I" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

1 Toposcu 11	Left Side Attribute Combination					Right Side Attribute Combination			
USSGL Account		DISASTER EMERGENCY							
Number	Begin/End	FUND CODE			Zero				
413600	E	I							
413700	Е	I							
413800	E	I							
413900	E	I							
414000	E	I							
414100	E	I							
414120	Е	I							
414200 414201	E	I							
	E E	I							
414300 414400									
	E	I							
414500	E E	I							
414600 414700	E	I							
414800	E	I							
414900	E	I							
415000	E	I							
415100	E	I	1						
415200	E	I							
415300	E	I							
415400	E	I							
415500	E	I							
415700	E	I							
415730	E	I							
415800	E	I							
415900	E	I							
415901	E	I							
416000	E	I							
416500	E	I							
416512	Е	I							
416600	Е	I							
416612	E	I							
416700	Е	I							
416712	Е	I							
416800	Е	I							
417000	Е	I							
417100	Е	I							
417200	Е	I							
417300	Е	I							
417400	Е	I		_		_			
417500	Е	I							
417590	Е	I							
417600	Е	I		_		_			
417690	Е	I							
418000	Е	I							
418300	Е	I							
419000	Е	I							

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 103

Rule Name: Disaster Emergency Fund Code "I" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "I" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left Side Attribute Combination					Right Side Attribute Combination			
		DISASTER							
USSGL Account Number	Begin/End	EMERGENCY FUND CODE			Zero				
419100	E	I							
419200	Е	I							
419300	Е	I							
419500	Е	Ι							
419600	Е	I							
419700	E	I							
419900	E	I							
420100	E	I							
420190	Е	I							
421000	E	I							
421200	E	I							
421500	Е	I							
421512	Е	I							
422100	Е	I							
422200	E	I							
422300	E	I							
422500	Е	I							
422512	E	I							
423000	Е	I							
423100	E	I							
423200	E	I							
423300	E	I							
423400	E	I							
424000	Е	I							
425100	E	I							
425200	E	I							
425300	Е	I							
425400	E	I							
425500	E	I							
425512	E	I							
426000	E	I							
426100	Е	I							
426200	E	I							
426300	E	I							
426400	E	I							
426500	E	I							
426600	E	I							
426700	E	I							
426800	Е	I							
427100	Е	I							
427300	Е	I							
427500	Е	I							
427600	Е	I							
427700	Е	I							
428300	Е	I							
428500	E	I							
428600	Е	I							

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 103

Rule Name: Disaster Emergency Fund Code "I" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "I" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left Side Attribute Combination					Right Side Attribute Combination			
		DISASTER							
USSGL Account Number	Begin/End	EMERGENCY FUND CODE			Zero				
428700	E	I							
429000	Е	I							
429500	Е	I							
429590	Е	I							
431000	Е	I							
432000	E	I							
435000	E	I							
435100	E	I							
435190	Е	I							
435400	E	I							
435500	E	I							
435600	E	I							
435700	E	I							
436000	E	I							
436001	E	I							
437000	E	I							
438200	Е	I							
438300	E	I							
438400	Е	I							
438500	E	I							
438700	E	I							
438800	Е	I							
439000	Е	I							
439100	E	I							
439190	E	I							
439200	E	I							
439300	Е	I							
439400	Е	I							
439401	Е	I							
439402	Е	I							
439412	Е	I							
439432	Е	I							
439500	E	I							
439504	E	I							
439600	E	I							
439700	E	I							
439701	Е	I							
439730	E	I							
439800	E	I							
439900	E	I							
442000	Е	I							
443000	E	I							
445000	E	I							
451000	E	I							
459000	E	I							
461000	Е	I							
462000	Е	I							

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 103

Rule Name: Disaster Emergency Fund Code "I" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "I" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left Side Attribute Combination					ide Attribute Com	bination
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero		
462090	Е	I					
462091	Е	I					
463500	Е	I					
465000	Е	Ι					
469000	Е	I					
470000	Е	I					
472000	Е	I					
480100	Е	I					
480200	Е	Ι					
483100	Е	I					
483200	Е	I					
487100	Е	I					
487200	Е	I					
488100	Е	Ι					
488200	Е	I					
490100	Е	I					
490200	Е	I					
490800	Е	I					
493100	Е	I		_			
497100	Е	I		·			
497200	Е	I					
498100	Е	I					
498200	Е	Ι					

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 104

Rule Name: Disaster Emergency Fund Code "J" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "J" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

_	Left Side Attribute Combination					Right Side Attribute Combination			
		DISASTER							
USSGL Account Number	Begin/End	EMERGENCY FUND CODE			Zero				
403400	E E	J			0				
404400	E	J			· ·				
404700	E	J							
404800	E	J							
405000	E	J							
406000	E	J							
407000	E	J							
408100	Е	J							
408200	Е	J							
408300	Е	J							
411100	Е	J							
411200	E	J							
411300	Е	J							
411400	Е	J							
411500	Е	J							
411600	Е	J							
411601	Е	J							
411700	Е	J							
411800	Е	J							
411900	Е	J							
411910	Е	J							
411912	Е	J							
411990	Е	J							
411991	Е	J							
411992	Е	J							
411993	Е	J							
411994	Е	J							
412000	Е	J							
412050	Е	J							
412100	Е	J							
412200	Е	J							
412250	Е	J							
412300	Е	J							
412400	Е	J							
412500	Е	J							
412600	Е	J							
412700	Е	J							
412800	Е	J							
412900	Е	J							
413000	Е	J							
413100	Е	J							
413120	Е	J							
413200	Е	J							
413300	Е	J							
413400	Е	J							
413415	Е	J							
413500	Е	J							

Data Edits - Detail Report

U.S. Standard General Ledger

Edit Rule Number: 104

Rule Name: Disaster Emergency Fund Code "J" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "J" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

110poseu 11	Left Side Attribute Combination					Right Side Attribute Combination			
		DISASTER							
USSGL Account Number	Begin/End	EMERGENCY FUND CODE			Zero				
413600	Е	J							
413700	Е	J							
413800	Е	J							
413900	Е	J							
414000	Е	J							
414100	Е	J							
414120	Е	J							
414200	Е	J							
414201	Е	J							
414300	Е	J							
414400	Е	J							
414500	Е	J							
414600	Е	J							
414700	Е	J							
414800	Е	J							
414900	Е	J							
415000	Е	J							
415100	Е	J							
415200	Е	J							
415300	Е	J							
415400	Е	J							
415500	Е	J							
415700	Е	J							
415730	Е	J							
415800	Е	J							
415900	Е	J							
415901	Е	J							
416000	Е	J							
416500	Е	J							
416512	Е	J							
416600	Е	J							
416612	Е	J							
416700	Е	J							
416712	Е	J							
416800	Е	J							
417000	Е	J							
417100	Е	J							
417200	Е	J							
417300	Е	J							
417400	Е	J							
417500	Е	J							
417590	Е	J							
417600	Е	J							
417690	Е	J							
418000	Е	J							
418300	Е	J							
419000	Е	J							

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 104

Rule Name: Disaster Emergency Fund Code "J" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "J" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination					Right Side Attribute Combination			
		DISASTER						
USSGL Account Number	Begin/End	EMERGENCY FUND CODE			Zero			
419100	Е	J						
419200	Е	J						
419300	Е	J						
419500	Е	J						
419600	Е	J						
419700	Е	J						
419900	Е	J						
420100	Е	J						
420190	E	J						
421000	E	J						
421200	Е	J						
421500	Е	J						
421512	Е	J						
422100	Е	J						
422200	Е	J						
422300	Е	J						
422500	Е	J						
422512	Е	J						
423000	Е	J						
423100	Е	J						
423200	Е	J						
423300	Е	J						
423400	Е	J						
424000	Е	J						
425100	Е	J						
425200	Е	J						
425300	Е	J						
425400	Е	J						
425500	E	J						
425512	E	J						
426000	E	J						
426100	Е	J						
426200	Е	J						
426300	Е	J						
426400	Е	J						
426500	Е	J						
426600	Е	J						
426700	Е	J						
426800	Е	J						
427100	Е	J						
427300	Е	J						
427500	Е	J						
427600	Е	J						
427700	Е	J						
428300	Е	J						
428500	Е	J						
428600	Е	J						

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 104

Rule Name: Disaster Emergency Fund Code "J" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "J" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	t Side Attribute Coml	oination		Right Side Attribute Combination			
		DISASTER			,		
USSGL Account Number	Begin/End	EMERGENCY FUND CODE			Zero		
428700	Е	J					
429000	Е	J					
429500	Е	J					
429590	Е	J					
431000	Е	J					
432000	Е	J					
435000	Е	J					
435100	Е	J					
435190	Е	J					
435400	Е	J					
435500	E	J					
435600	E	J					
435700	Е	J					
436000	Е	J					
436001	Е	J					
437000	Е	J					
438200	Е	J					
438300	Е	J					
438400	Е	J					
438500	Е	J					
438700	Е	J					
438800	Е	J					
439000	Е	J					
439100	Е	J					
439190	Е	J					
439200	Е	J					
439300	Е	J					
439400	E	J					
439401	E	J					
439402	Е	J					
439412	E	J					
439432	E	J					
439500	E	J					
439504	E	J					
439600	E	J					
439700	E	J					
439701	E	J					
439730	E	J					
439800	E	J					
439900	E	J					
442000	E	J					
443000	E	J					
445000	E	J		 			
451000	E	J					
459000	E	J		<u> </u>			
461000	E	J					
	L:	J	I	I		l	

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 104

Rule Name: Disaster Emergency Fund Code "J" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "J" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left	t Side Attribute Coml	Right S	ide Attribute Com	bination	
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE		Zero		
462090	Е	J				
462091	Е	J				
463500	Е	J				
465000	Е	J				
469000	Е	J				
470000	Е	J				
472000	Е	J				
480100	Е	J				
480200	Е	J				
483100	Е	J				
483200	Е	J				
487100	Е	J				
487200	Е	J				
488100	Е	J				
488200	E	J				
490100	Е	J				
490200	Е	J				
490800	Е	J				
493100	Е	J				
497100	Е	J				
497200	Е	J				
498100	Е	J				
498200	Е	J				

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 105

Rule Name: Disaster Emergency Fund Code "K" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "K"

must equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination					Right Side Attribute Combination			
		DISASTER						
USSGL Account		EMERGENCY						
Number	Begin/End	FUND CODE			Zero			
403400	Е	K			0			
404400	Е	K						
404700	Е	K						
404800	Е	K						
405000	E	K						
406000	Е	K						
407000	Е	K						
408100	Е	K						
408200	Е	K						
408300	Е	K						
411100	E	K						
411200	E	K						
411300	E	K						
411400	E	K						
411500	E	K						
411600	E	K						
411601	E	K						
411700	E	K						
411800	Е	K						
411900	E	K						
411910	E	K						
411912	E	K						
411990	E	K						
411991	E	K						
411992	E	K						
411993 411994	E E	K K						
411994	E	K						
412000	E	K						
412100		K						
412100	E	K						
412250	E E	K						
412230	E	K						
412300	E	K						
412500	E	K						
412600	E	K						
412700	E	K						
412800	E	K						
412900	E	K						
413000	E	K						
413100	E	K						
413120	E	K						
413200	E	K						
413300	E	K						
413400	E	K						
413415	E	K						
413500	E	K						
T13300	Ľ	IX	<u> </u>					

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 105

Rule Name: Disaster Emergency Fund Code "K" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "K"

must equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

P	Left	t Side Attribute Comb	Right Side Attribute Combination			
		DISASTER		8		
USSGL Account Number	Begin/End	EMERGENCY FUND CODE		Zero		
413600	E	K				
413700	Е	K				
413800	Е	K				
413900	E	K				
414000	Е	K				
414100	Е	K				
414120	Е	K				
414200	Е	K				
414201	Е	K				
414300	Е	K				
414400	E	K				
414500	Е	K				
414600	Е	K				
414700	Е	K				
414800	E	K				
414900	Е	K				
415000	E	K				
415100	E	K				
415200	Е	K				
415300	E	K				
415400	E	K				
415500	Е	K				
415700	Е	K				
415730	E	K				
415800	E	K				
415900	E	K				
415901	Е	K				
416000	E	K				
416500	E	K				
416512	E	K				
416600	E	K				
416612	Е	K				
416700	Е	K				
416712	Е	K				
416800	Е	K				
417000	Е	K				
417100	Е	K				
417200	Е	K				
417300	Е	K				
417400	Е	K				
417500	Е	K				
417590	Е	K				
417600	Е	K				
417690	Е	K				
418000	Е	K				
418300	Е	K				
419000	Е	K				

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 105

Rule Name: Disaster Emergency Fund Code "K" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "K"

must equal zero for each reported TAS.

Type: SZ: USSGL / Zero

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left Side Attribute Combination					Right Side Attribute Combination			
UCCCI A		DISASTER							
USSGL Account Number	Begin/End	EMERGENCY FUND CODE			Zero				
419100	Е	K							
419200	Е	K							
419300	Е	K							
419500	Е	K							
419600	Е	K							
419700	Е	K							
419900	Е	K							
420100	Е	K							
420190	Е	K							
421000	Е	K							
421200	Е	K							
421500	Е	K							
421512	Е	K							
422100	Е	K							
422200	Е	K							
422300	E	K							
422500	Е	K							
422512	Е	K							
423000	Е	K							
423100	E	K							
423200	E	K							
423300	Е	K							
423400	E	K							
424000	Е	K							
425100	Е	K							
425200	Е	K							
425300	Е	K							
425400	Е	K							
425500	Е	K							
425512	Е	K							
426000	Е	K							
426100	E	K							
426200	E	K							
426300	E	K							
426400	E	K							
426500	E	K							
426600	Е	K							
426700	E	K							
426800	Е	K							
427100	E	K							
427300	E	K							
427500	E	K							
427600	Е	K							
427700	E	K							
428300	E	K							
428500	E	K							
428600	E	K							

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 105

Rule Name: Disaster Emergency Fund Code "K" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "K"

must equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left	t Side Attribute Comb	oination	Right S	ide Attribute Com	bination
		DISASTER		,		
USSGL Account Number	Begin/End	EMERGENCY FUND CODE		Zero		
428700	E	K				
429000	Е	K				
429500	Е	K				
429590	Е	K				
431000	Е	K				
432000	Е	K				
435000	E	K				
435100	Е	K				
435190	Е	K				
435400	E	K				
435500	E	K				
435600	Е	K				
435700	Е	K				
436000	Е	K				
436001	E	K				
437000	Е	K				
438200	Е	K				
438300	Е	K				
438400	E	K				
438500	Е	K				
438700	Е	K				
438800	Е	K				
439000	Е	K				
439100	Е	K				
439190	Е	K				
439200	Е	K				
439300	Е	K				
439400	Е	K				
439401	E	K				
439402	E	K				
439412	Е	K				
439432	E	K				
439500	E	K				
439504	E	K				
439600	E	K				
439700	E	K				
439701	E	K				
439730	E	K				
439800	E	K				
439900	E	K				
442000	E	K				
443000	E	K				
445000	Е	K				
451000	Е	K				
459000	E	K				
461000	Е	K				
462000	Е	K				

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 105

Rule Name: Disaster Emergency Fund Code "K" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "K"

must equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left	t Side Attribute Comb	Right S	ide Attribute Com	bination	
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE		Zero		
462090	Е	K				
462091	Е	K				
463500	Е	K				
465000	Е	K				
469000	Е	K				
470000	Е	K				
472000	Е	K				
480100	Е	K				
480200	Е	K				
483100	E	K				
483200	Е	K				
487100	Е	K				
487200	Е	K				
488100	E	K				
488200	E	K				
490100	E	K				
490200	E	K				
490800	E	K				
493100	Е	K				
497100	Е	K				
497200	Е	K				
498100	Е	K				
498200	E	K		_		

SUPPLEMENT U.S. Standard General Ledger

Data Edits - Detail Report

Edit Rule Number: 106

Rule Name: Disaster Emergency Fund Code "L" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "L" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

_	Left Side Attribute Combination					Right Side Attribute Combination			
		DISASTER							
USSGL Account	Begin/End	EMERGENCY			7				
Number 403400	E E	FUND CODE L			Zero 0				
404400	E	L			U				
404700	E	L							
404800	E	L							
405000	E	L							
406000	E	L							
407000	E	L							
408100	E	L							
408200	E	L							
408300	E	L							
411100	E	L							
411200	E	L							
411300	E	L							
411400	E	L							
411500	E	L							
411600	E	L							
411601	E	L							
411700	E	L							
411800	E	L							
411900	E	L							
411910	E	L							
411912	E	L							
411990	E	L							
411991	E	L							
411992	E	L							
411993	E	L							
411994	E	L							
412000	Е	L							
412050	Е	L							
412100	Е	L							
412200	Е	L							
412250	Е	L							
412300	Е	L							
412400	E	L							
412500	E	L							
412600	E	L							
412700	E	L							
412800	Е	L							
412900	Е	L							
413000	Е	L							
413100	Е	L							
413120	Е	L							
413200	Е	L							
413300	Е	L							
413400	Е	L							
413415	Е	L							
413500	Е	L							

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 106

Rule Name: Disaster Emergency Fund Code "L" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "L" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left Side Attribute Combination					Right Side Attribute Combination			
		DISASTER							
USSGL Account Number	Begin/End	EMERGENCY FUND CODE			Zero				
413600	E	L							
413700	Е	L							
413800	Е	L							
413900	Е	L							
414000	Е	L							
414100	Е	L							
414120	Е	L							
414200	Е	L							
414201	Е	L							
414300	E	L							
414400	Е	L							
414500	Е	L							
414600	Е	L							
414700	Е	L							
414800	Е	L							
414900	Е	L							
415000	Е	L							
415100	Е	L							
415200	Е	L							
415300	Е	L							
415400	Е	L							
415500	Е	L							
415700	Е	L							
415730	Е	L							
415800	E	L							
415900	Е	L							
415901	Е	L							
416000	E	L							
416500	Е	L							
416512	E	L							
416600	Е	L							
416612	Е	L							
416700	E	L							
416712	E	L							
416800	E	L							
417000	E	L							
417100	E	L							
417200	E	L							
417300	Е	L							
417400	Е	L							
417500	Е	L							
417590	Е	L							
417600	Е	L							
417690	Е	L							
418000	E	L							
418300	E	L							
419000	Е	L							

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 106

Rule Name: Disaster Emergency Fund Code "L" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "L" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

•	t Side Attribute Coml	Right Side Attribute Combination				
		DISASTER				
USSGL Account Number	Begin/End	EMERGENCY FUND CODE		Zero		
419100	E	L		2010		
419200	E	L				
419300	Е	L				
419500	Е	L				
419600	Е	L				
419700	Е	L				
419900	Е	L				
420100	Е	L				
420190	Е	L				
421000	Е	L				
421200	Е	L				
421500	Е	L				
421512	Е	L				
422100	Е	L				
422200	E	L				
422300	Е	L				
422500	Е	L				
422512	Е	L				
423000	Е	L				
423100	E	L				
423200	E	L				
423300	E	L				
423400	E	L				
424000	Е	L				
425100	E	L				
425200	E	L				
425300	E	L				
425400	E	L				
425500	E	L				
425512	E	L				
426000	E	L				
426100	Е	L				
426200	Е	L				
426300	Е	L				
426400	Е	L				
426500	Е	L				
426600	Е	L				
426700	E	L				
426800	Е	L				
427100	Е	L				
427300	Е	L				
427500	Е	L				
427600	Е	L				
427700	Е	L				
428300	E	L				
428500	Е	L				
428600	E	L				

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 106

Rule Name: Disaster Emergency Fund Code "L" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "L" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left Side Attribute Combination					Right Side Attribute Combination			
		DISASTER							
USSGL Account Number	Begin/End	EMERGENCY FUND CODE			Zero				
428700	Е	L							
429000	Е	L							
429500	Е	L							
429590	Е	L							
431000	Е	L							
432000	Е	L							
435000	Е	L							
435100	Е	L							
435190	Е	L							
435400	Е	L							
435500	E	L							
435600	Е	L							
435700	Е	L							
436000	Е	L							
436001	E	L							
437000	Е	L							
438200	Е	L							
438300	Е	L							
438400	Е	L							
438500	Е	L							
438700	Е	L							
438800	Е	L							
439000	Е	L							
439100	Е	L							
439190	E	L							
439200	E	L							
439300	Е	L							
439400	E	L							
439401	Е	L							
439402	E	L							
439412	E	L							
439432	Е	L							
439500	Е	L							
439504	E	L							
439600	Е	L							
439700	Е	L							
439701	Е	L							
439730	E	L							
439800	E	L							
439900	E	L							
442000	E	L							
443000	Е	L							
445000	E	L							
451000	E	L							
459000	Е	L							
461000	Е	L							
462000	Е	L							

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 106

Rule Name: Disaster Emergency Fund Code "L" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "L" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left Side Attribute Combination					ide Attribute Com	bination
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero		
462090	Е	L					
462091	Е	L					
463500	Е	L					
465000	Е	L					
469000	Е	L					
470000	Е	L					
472000	Е	L					
480100	Е	L					
480200	Е	L					
483100	Е	L					
483200	Е	L					
487100	Е	L					
487200	Е	L					
488100	Е	L					
488200	Е	L					
490100	Е	L					
490200	Е	L					
490800	Е	L					
493100	Е	L					
497100	Е	L					
497200	Е	L					
498100	Е	L					
498200	Е	L					

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 107

Rule Name: Disaster Emergency Fund Code "M" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "M" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left	t Side Attribute Comb	oination	Right S	ide Attribute Com	bination
		DISASTER				
USSGL Account		EMERGENCY				
Number	Begin/End	FUND CODE		Zero		
403400	Е	M		0		
404400	Е	M				
404700	Е	M				
404800	Е	M				
405000	Е	M				
406000	Е	M				
407000	Е	M				
408100	Е	M				
408200	Е	M				
408300	Е	M				
411100	Е	M				
411200	Е	M				
411300	E	M				
411400	E	M				
411500	Е	M				
411600	E	M				
411601	Е	M				
411700	Е	M				
411800	Е	M				
411900	Е	M				
411910	Е	M				
411912	Е	M				
411990	Е	M				
411991	Е	M				
411992	Е	M				
411993	E	M				
411994	E	M				
412000	Е	M				
412050	E	M				
412100	E	M				
412200	Е	M				
412250	E	M				
412300	E	M				
412400	E	M				
412500	E	M				
412600	E	M				
412700	E	M				
412800	Е	M				
412900	E	M				
413000	E	M				
413100	E	M				
413120	E	M				
413200	E	M				
413300	Е	M				
413400	E	M				
413415	E	M				
413500	Е	M				

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 107

Rule Name: Disaster Emergency Fund Code "M" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "M" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

-	Lef	t Side Attribute Coml	oination		Right S	ide Attribute Com	bination
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero		
413600	Е	M			2010		
413700	E	M					
413800	E	M					
413900	E	M					
414000	Е	M					
414100	Е	M					
414120	Е	M					
414200	Е	M					
414201	Е	M					
414300	Е	M					
414400	Е	M					
414500	Е	M					
414600	Е	M		_		_	
414700	Е	M					
414800	Е	M					
414900	Е	M					
415000	Е	M					
415100	Е	M					
415200	Е	M					
415300	E	M					
415400	E	M					
415500	Е	M					
415700	E	M					
415730	E	M					
415800	Е	M					
415900	Е	M					
415901	Е	M					
416000	Е	M					
416500	Е	M					
416512	Е	M					
416600	Е	M					
416612	Е	M					
416700	Е	M					
416712	E	M					
416800	E	M					
417000	E	M					
417100	Е	M			ļ		
417200	Е	M			ļ		
417300	Е	M					
417400	Е	M					
417500	Е	M					
417590	Е	M					
417600	E	M					
417690	E E	M					
418000	E	M					
418300		M					
419000	E	M					

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 107

Rule Name: Disaster Emergency Fund Code "M" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "M" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Lef	t Side Attribute Comb	Right S	ide Attribute Com	bination	
USSGL Account		DISASTER EMERGENCY				
Number	Begin/End	FUND CODE		Zero		
419100	Е	M				
419200	Е	M				
419300	Е	M				
419500	Е	M				
419600	Е	M				
419700	Е	M				
419900	Е	M				
420100	Е	M				
420190	Е	M				
421000	Е	M				
421200	Е	M				
421500	Е	M				
421512	Е	M				
422100	Е	M				
422200	Е	M				
422300	Е	M				
422500	Е	M				
422512	Е	M				
423000	Е	M				
423100	Е	M				
423200	Е	M				
423300	Е	M				
423400	Е	M				
424000	Е	M				
425100	E	M				
425200	Е	M				
425300	Е	M				
425400	E	M				
425500	Е	M				
425512	E	M				
426000	Е	M				
426100	Е	M				
426200	E	M				
426300	E	M				
426400	E	M				
426500	E	M				
426600	Е	M				
426700	E	M				
426800	Е	M				
427100	Е	M				
427300	Е	M				
427500	Е	M				
427600	Е	M				
427700	Е	M				
428300	E	M				
428500	E	M				
428600	Е	M				

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 107

Rule Name: Disaster Emergency Fund Code "M" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "M" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

•	Left	t Side Attribute Coml	oination	Right S	ide Attribute Com	bination
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE		Zero		
428700	Е	M				
429000	Е	M				
429500	Е	M				
429590	Е	M				
431000	Е	M				
432000	Е	M				
435000	Е	M				
435100	Е	M				
435190	Е	M				
435400	Е	M				
435500	Е	M				
435600	Е	M				
435700	Е	M				
436000	Е	M		_		
436001	Е	M				
437000	Е	M				
438200	Е	M				
438300	Е	M				
438400	Е	M				
438500	Е	M				
438700	Е	M				
438800	Е	M				
439000	Е	M				
439100	Е	M				
439190	E	M				
439200	E	M				
439300	E	M				
439400	E	M				
439401	E	M				
439402	E	M				
439412	E	M				
439432	Е	M				
439500	Е	M				
439504	Е	M				
439600	E	M				
439700	Е	M				
439701	Е	M				
439730	E	M				
439800	Е	M				
439900	E	M				
442000	Е	M				
443000	Е	M				
445000	E	M				
451000	Е	M	ļ			
459000	E	M				
461000	E	M				
462000	E	M				

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 107

Rule Name: Disaster Emergency Fund Code "M" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "M" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left	t Side Attribute Comb	oination	Right Side Attribute Combination			
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE		Zero			
462090	Е	M					
462091	Е	M					
463500	Е	M					
465000	Е	M					
469000	E	M					
470000	E	M					
472000	Е	M					
480100	Е	M					
480200	Е	M					
483100	E	M					
483200	E	M					
487100	E	M					
487200	Е	M					
488100	Е	M					
488200	E	M					
490100	E	M					
490200	E	M					
490800	E	M					
493100	Е	M					
497100	Е	M					
497200	Е	M					
498100	Е	M					
498200	Е	M					

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 108

Rule Name: DOL FECA- Receivable

Description: The amount of FECA Receivable that are submitted by the Department of Labor must equal the sum of each Agency's

reciprocal FECA Liability USSGL.

Type: UF: USSGL / Fiduciary

Operand: Equal (=)

Fatal Period:

Proposed Analytical 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left Side	Attribute Con	nbination		Right Side Attribute Combination			
USSGL Account Number	Begin/End	Fed/NonFed	Trading Ptnr	Trading Ptnr Main	LABOR			
221300	Е	F	016	1521	FECA_REC			
221500	Е	F	016	1521				
222500	Е	F	016	1521				
229000	Е	F	016	1521				

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 109

Rule Name: DOL FECA- Revenue

Description: The amount of FECA Revenue that are submitted by the Department of Labor must equal the sum of each Agency's

reciprocal FECA Expense USSGL.

Type: UF: USSGL / Fiduciary

Operand: Equal (=)

Fatal Period:

Proposed Analytical 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left Side	Attribute Con	nbination		Right Side Attribute Combination			
USSGL Account Number	Begin/End	Fed/NonFed	Trading Ptnr	Trading Ptnr Main	LABOR			
640000	Е	F	016	1521	FECA_REV			
685000	Е	F	016	1521				

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 110

Rule Name: DOL Unemployment Benefit- Receivable

Description: The amount of Unemployment Benefit Receivable that are submitted by the Department of Labor must equal the sum of

each Agency's reciprocal Unemployment Benefit Liability USSGL.

Type: UF: USSGL / Fiduciary

Operand: Equal (=)

Fatal Period:

Proposed Analytical 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left Side	Attribute Con	nbination		Right Side Attribute Combination			
USSGL Account Number	Begin/End	Fed/NonFed	Trading Ptnr	Trading Ptnr Main	LABOR			
221300	Е	F	016	8042	UNEMP_REC			
221500	Е	F	016	8042				
222500	Е	F	016	8042				
229000	Е	F	016	8042				

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 111

Rule Name: DOL Unemployment Benefit- Revenue

Description: The amount of Unemployment Benefit Revenue that are submitted by the Department of Labor must equal the sum of

each Agency's reciprocal Unemployment Benefit Expense USSGL.

Type: UF: USSGL / Fiduciary

Operand: Equal (=)
Fatal Period:

Proposed Analytical

cal 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left Side	Attribute Con	nbination		Right Side Attribute Combination		
USSGL							
Account				Trading Ptnr			
Number	Begin/End	Fed/NonFed	Trading Ptnr	Main	LABOR		
640000	Е	F	016	8042	UNEMP_REV		
685000	Е	F	016	8042			

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 112

Rule Name: OPM Retirement Benefit- Receivable

Description: The amount of Retirement Benefit Receivable that are submitted by the Office of Personnel Management must equal the

sum of each Agency's reciprocal Retirement Benefit Liability USSGL.

Type: UF: USSGL / Fiduciary

Operand: Equal (=)

Fatal Period:

Proposed Analytical 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left Side	Attribute Con	nbination		Right Side Attribute Combination		
USSGL Account Number	Begin/End	Fed/NonFed	Trading Ptnr	Trading Ptnr	ОРМ		
221300	E E	F	024	8135	REC RETIREMENT		
221500	Е	F	024	8135			
229000	Е	F	024	8135	_	·	

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 113

Rule Name: OPM Retirement Benefit- Revenue

Description: The amount of Retirement Benefit Revenue that are submitted by the Office of Personnel Management must equal the

sum of each Agency's reciprocal Retirement Benefit Expense USSGL.

Type: UF: USSGL / Fiduciary

Operand: Equal (=)

Fatal Period: Proposed Analytical

01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left Side	Attribute Con	nbination		Right Side Attribute Combination			
USSGL Account Number	Begin/End	Fed/NonFed		Trading Ptnr Main	ОРМ			
640000	Е	F	024	8135	REV_RETIREMENT			
685000	Е	F	024	8135			·	

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 114

Rule Name: OPM Life Insurance- Receivable

Description: The amount of Life Insurance Receivable that are submitted by the Office of Personnel Management must equal the sum

of each Agency's reciprocal Life Insurance Liability USSGL.

Type: UF: USSGL / Fiduciary

Operand: Equal (=)

Fatal Period:

Proposed Analytical 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left Side	Attribute Con	nbination		Right Side Attribute Combination		
USSGL Account Number	Begin/End	Fed/NonFed	Trading Ptnr	Trading Ptnr	ОРМ		
221300	E	F	024	8424	REC_LIFE		
221500	Е	F	024	8424			
229000	Е	F	024	8424			·

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 115

Rule Name: OPM Life Insurance- Revenue

Description: The amount of Life Insurance Revenue that are submitted by the Office of Personnel Management must equal the sum of

each Agency's reciprocal Life Insurance Expense USSGL.

Type: UF: USSGL / Fiduciary perand: Equal (=)

Operand: Fatal Period:

Proposed Analytical 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left Side	Attribute Con	nbination		Right Side Attribute Combination				
USSGL Account Number	Begin/End	Fed/NonFed	Trading Ptnr	Trading Ptnr Main	ОРМ				
640000	Е	F	024	8424	REV_LIFE				
685000	Е	F	024	8424					

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 116

Rule Name: OPM Health Insurance- Receivable

Description: The amount of Health Insurance Receivable that are submitted by the Office of Personnel Management must equal the

sum of each Agency's reciprocal Health Insurance Liability USSGL.

Type: UF: USSGL / Fiduciary

Operand: Equal (=)

Fatal Period:
Proposed Analytical 01, 02, 0

dytical 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left Side	Attribute Con	nbination		Right Side Attribute Combination				
USSGL Account Number	Begin/End	Fed/NonFed	Trading Ptnr	Trading Ptnr	ОРМ				
221300	E E	F	024	8440	REC HEALTH				
221500	Е	F	024	8440					
229000	Е	F	024	8440					

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 117

Rule Name: OPM Health Insurance- Revenue

Description: The amount of Health Insurance Revenue that are submitted by the Office of Personnel Management must equal the sum

of each Agency's reciprocal Health Insurance Expense USSGL.

Type: UF: USSGL / Fiduciary perand: Equal (=)

Operand: Fatal Period:

Proposed Analytical 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left Side	Attribute Con	nbination		Right Side Attribute Combination				
USSGL Account Number	Begin/End	Fed/NonFed	Trading Ptnr	Trading Ptnr Main	ОРМ				
640000	Е	F	024	8440	REV_HEALTH				
685000	Е	F	024	8440					

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 118

Rule Name: Disaster Emergency Fund Code "N" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "N" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Lef	t Side Attribute Coml	oination	Right Side Attribute Combination			
		DISASTER					
USSGL Account Number	Begin/End	EMERGENCY FUND CODE		Zero			
403400	E	N		0			
404400	Е	N					
404700	Е	N					
404800	Е	N					
405000	Е	N					
406000	E	N					
407000	Е	N					
408100	Е	N					
408200	E	N					
408300	Е	N					
411100	Е	N					
411200	Е	N					
411300	Е	N					
411400	Е	N					
411500	Е	N					
411600	Е	N					
411601	E	N					
411700	Е	N					
411800	Е	N					
411900	Е	N					
411910	Е	N					
411912	Е	N					
411990	Е	N					
411991	E	N					
411992	E	N					
411993	Е	N					
411994	Е	N					
412000	Е	N					
412050	Е	N					
412100	Е	N					
412200	Е	N					
412250	Е	N					
412300	Е	N					
412400	Е	N					
412500	Е	N					
412600	Е	N					
412700	Е	N					
412800	Е	N					
412900	Е	N					
413000	Е	N					
413100	Е	N					
413120	Е	N					
413200	Е	N					
413300	Е	N					
413400	Е	N					
413415	Е	N					
413500	E	N					

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 118

Rule Name: Disaster Emergency Fund Code "N" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "N" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

110poseu 11	Left Side Attribute Combination					ide Attribute Com	bination
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero		
413600	E	N					
413700	Е	N					
413800	Е	N					
413900	Е	N					
414000	Е	N					
414100	Е	N					
414120	Е	N					
414200	Е	N					
414201	Е	N					
414300	Е	N					
414400	Е	N					
414500	Е	N					
414600	Е	N					
414700	Е	N					
414800	Е	N					
414900	Е	N					
415000	Е	N					
415100	Е	N					
415200	Е	N					
415300	Е	N					
415400	Е	N					
415500	Е	N					
415700	Е	N					
415730	Е	N					
415800	Е	N					
415900	Е	N					
415901	Е	N					
416000	Е	N					
416500	Е	N					
416512	Е	N					
416600	Е	N					
416612	Е	N					
416700	Е	N					
416712	Е	N					
416800	Е	N					
417000	Е	N					
417100	Е	N					
417200	Е	N					
417300	Е	N					
417400	Е	N					
417500	Е	N					
417590	Е	N					
417600	Е	N					
417690	E	N					
418000	Е	N					
418300	Е	N					
419000	E	N					

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 118

Rule Name: Disaster Emergency Fund Code "N" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "N" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

-	Lef	t Side Attribute Coml	Right Side Attribute Combination				
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE		Zero			
419100	E	N					
419200	E	N					
419300	Е	N					
419500	Е	N					
419600	Е	N					
419700	Е	N					
419900	Е	N					
420100	Е	N					
420190	Е	N					
421000	Е	N					
421200	Е	N					
421500	Е	N					
421512	Е	N					
422100	Е	N					
422200	Е	N					
422300	Е	N					
422500	E	N					
422512	E	N					
423000	Е	N					
423100	Е	N					
423200	Е	N					
423300	Е	N					
423400	E	N					
424000	E	N					
425100	E	N					
425200	E	N					
425300	Е	N					
425400	E	N					
425500	E	N					
425512	E	N					
426000	E	N					
426100	Е	N					
426200	E	N					
426300	E E	N					
426400		N					
426500 426600	E E	N N					
426700	E	N	1				
426800	E	N	1				
427100	E	N	1				
427300	E	N	 				
427500	E	N	 				
427600	E	N	1				
427700	E	N					
428300	E	N					
428500	E	N					
428600	E	N					

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 118

Rule Name: Disaster Emergency Fund Code "N" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "N" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

1	Left	t Side Attribute Coml	oination	Right S	ide Attribute Com	bination
	l	DISASTER		0		
USSGL Account Number	Begin/End	EMERGENCY FUND CODE		Zero		
428700	Е	N				
429000	Е	N				
429500	Е	N				
429590	Е	N				
431000	Е	N				
432000	Е	N				
435000	Е	N				
435100	Е	N				
435190	Е	N				
435400	Е	N				
435500	Е	N				
435600	Е	N				
435700	Е	N				
436000	Е	N				
436001	Е	N				
437000	Е	N				
438200	Е	N				
438300	Е	N				
438400	Е	N				
438500	Е	N				
438700	Е	N				
438800	Е	N				
439000	Е	N				
439100	Е	N				
439190	Е	N				
439200	Е	N				
439300	Е	N				
439400	Е	N				
439401	Е	N				
439402	Е	N				
439412	Е	N				
439432	Е	N				
439500	Е	N				
439504	Е	N				
439600	Е	N				
439700	Е	N				
439701	Е	N				
439730	Е	N				
439800	E	N				
439900	Е	N				
442000	Е	N				
443000	E	N				
445000	E	N				
451000	E	N				
459000	E	N				
461000	E	N				
462000	E	N				

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 118

Rule Name: Disaster Emergency Fund Code "N" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "N" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left	t Side Attribute Comb	Right S	ide Attribute Com	bination	
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE		Zero		
462090	Е	N				
462091	Е	N				
463500	Е	N				
465000	Е	N				
469000	E	N				
470000	E	N				
472000	Е	N				
480100	Е	N				
480200	Е	N				
483100	E	N				
483200	E	N				
487100	E	N				
487200	Е	N				
488100	Е	N				
488200	E	N				
490100	E	N				
490200	E	N				
490800	E	N				
493100	Е	N				
497100	Е	N		_		_
497200	Е	N		_		_
498100	Е	N				
498200	Е	N				

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 119

Rule Name: Disaster Emergency Fund Code "O" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "O" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Lef	t Side Attribute Comb	oination	Right Side Attribute Combination			
		DISASTER					
USSGL Account		EMERGENCY					
Number	Begin/End	FUND CODE		Zero			
403400	Е	О		0			
404400	Е	0					
404700	Е	0					
404800	E	0					
405000	E	0					
406000	E	0					
407000	E	0					
408100	E	0					
408200	E	0					
408300	E	0					
411100	Е	О					
411200	E	0					
411300	E	0					
411400	E	0					
411500	E	0					
411600	Е	0					
411601	Е	0					
411700	E	0					
411800	E	0					
411900	Е	0					
411910	Е	О					
411912	Е	O					
411990	Е	0					
411991	Е	О					
411992	Е	0					
411993	Е	0					
411994	Е	0					
412000	Е	0					
412050	Е	0					
412100	Е	0					
412200	Е	0					
412250	Е	0					
412300	E	0					
412400	E	0					
412500	E	0					
412600	E	0					
412700	E	0					
412800	E	0					
412900	E	0					
413000	E	0					
413100	E	0					
413120	E	0					
413200	E	0					
413300	E	0					
413400	E	0			 		
413415	E	0			 		
413500	E	0					

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 119

Rule Name: Disaster Emergency Fund Code "O" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "O" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

110poseu 11	Left Side Attribute Combination					Right Side Attribute Combination			
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero				
413600	E	0							
413700	Е	О							
413800	Е	О							
413900	Е	0							
414000	Е	0							
414100	Е	0							
414120	Е	0							
414200	Е	0							
414201	Е	0							
414300	Е	0							
414400	Е	0							
414500	Е	0							
414600	Е	0							
414700	Е	0							
414800	Е	0							
414900	E	0							
415000	E	0							
415100	Е	0							
415200	Е	0							
415300	E	0							
415400	E	0							
415500	E	0							
415700	E	0							
415730	Е	0							
415800	E	0							
415900	E	0							
415901	E	0							
416000	E	0							
416500	E	0							
416512	E	0							
416600	E	0							
416612	Е	0							
416700	Е	О							
416712	Е	0							
416800	Е	0							
417000	Е	0							
417100	Е	О							
417200	E	0							
417300	Е	0							
417400	Е	0							
417500	Е	0							
417590	Е	0							
417600	Е	0							
417690	Е	0	ļ						
418000	Е	0							
418300	E	0							
419000	E	O							

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 119

Rule Name: Disaster Emergency Fund Code "O" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "O" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

1	Left	Side Attribute Comb		Right S	ide Attribute Com	bination	
	l	DISASTER		l	8	l	l
USSGL Account Number	Begin/End	EMERGENCY FUND CODE			Zero		
419100	E	0					
419200	Е	0					
419300	Е	0					
419500	Е	0					
419600	Е	0					
419700	Е	0					
419900	Е	0					
420100	Е	0					
420190	Е	0					
421000	Е	0					
421200	Е	0					
421500	Е	0					
421512	Е	0					
422100	Е	0					
422200	Е	O					
422300	Е	O					
422500	Е	O					
422512	Е	0					
423000	Е	0					
423100	Е	0					
423200	Е	0					
423300	Е	0					
423400	Е	0					
424000	Е	0					
425100	Е	0					
425200	Е	0					
425300	Е	0					
425400	Е	0					
425500	Е	0					
425512	Е	0					
426000	Е	0					
426100	Е	0					
426200	Е	0					
426300	Е	0					
426400	Е	0					
426500	Е	0					
426600	Е	0					
426700	Е	0					
426800	E	0					
427100	Е	0					
427300	Е	0					
427500	E	0					
427600	E	0					
427700	E	0					
428300	E	0					
428500	E	0					
428600	E	0					

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 119

Rule Name: Disaster Emergency Fund Code "O" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "O" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

110poseu 11	Left Side Attribute Combination					Right Side Attribute Combination			
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero				
428700	E	0							
429000	Е	0							
429500	Е	О							
429590	Е	0							
431000	E	0							
432000	E	0							
435000	Е	0							
435100	Е	0							
435190	Е	0							
435400	Е	0							
435500	Е	0							
435600	Е	0							
435700	E	0							
436000	Е	0							
436001	E	0							
437000	E	0							
438200	E	0							
438300	E	0							
438400	Е	0							
438500	E	0							
438700	E	0							
438800	E	0							
439000	E	0							
439100	Е	0							
439190	E	0							
439200	E	0							
439300	E	0							
439400	E	0							
439401	E	0							
439402	E	0							
439412	E	0							
439432	Е	0							
439500	Е	0							
439504	Е	0							
439600	Е	О							
439700	Е	О							
439701	Е	0							
439730	E	0							
439800	Е	0							
439900	Е	0							
442000	E	0							
443000	Е	0							
445000	E	0							
451000	Е	0							
459000	E	0							
461000	E	0							
462000	E	О							

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 119

Rule Name: Disaster Emergency Fund Code "O" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "O" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left	Side Attribute Comb	Right Side Attribute Combination			
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE		Zero		
462090	Е	0				
462091	Е	0				
463500	Е	О				
465000	Е	0				
469000	Е	0				
470000	Е	0				
472000	Е	0				
480100	Е	О				
480200	Е	0				
483100	E	0				
483200	Е	0				
487100	Е	0				
487200	Е	0				
488100	Е	0				
488200	E	0				
490100	E	0				
490200	E	0				
490800	E	0				
493100	Е	0				
497100	Е	0				
497200	Е	0				
498100	Е	0				
498200	E	0				_

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 120

Rule Name: Disaster Emergency Fund Code "P" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "P" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Lef	t Side Attribute Com	bination		Right Side Attribute Combination			
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero			
403400	Е	P			0			
404400	Е	P						
404700	Е	P						
404800	Е	P						
405000	Е	P						
406000	Е	P						
407000	Е	P						
408100	Е	P						
408200	Е	P						
408300	E	P						
411100	Е	P						
411200	Е	P						
411300	Е	P						
411400	Е	P						
411500	Е	P						
411600	E	P						
411601	E	P						
411700	E	P						
411800	Е	P						
411900	E	P						
411910	E	P						
411912	Е	P						
411990	Е	P						
411991	Е	P						
411992	Е	P						
411993	Е	P						
411994	Е	P						
412000	Е	P						
412050	E	P						
412100	E	P						
412200	E	P						
412250	Е	P						
412300	E	P						
412400	Е	P						
412500	Е	P						
412600	E	P						
412700	Е	P						
412800	Е	P						
412900	E E	P						
413000		P						
413100	E E	P P						
413120	E	P						
413200 413300	E	P						
413300	E	P						
413400		P						
	E E	P						
413500	E	ľ		I		I	l	

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 120

Rule Name: Disaster Emergency Fund Code "P" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "P" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Î	Left Side Attribute Combination					Right Side Attribute Combination			
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero				
413600	E	P							
413700	E	P							
413800	E	P							
413900	E	P							
414000	Е	P							
414100	Е	P							
414120	Е	P							
414200	Е	P							
414201	Е	P							
414300	Е	P							
414400	Е	P							
414500	Е	P							
414600	Е	P							
414700	Е	P							
414800	Е	P							
414900	Е	P							
415000	Е	P							
415100	Е	P							
415200	Е	P							
415300	Е	P							
415400	E	P							
415500	Е	P							
415700	E	P							
415730	Е	P							
415800	E	P							
415900	Е	P							
415901	Е	P							
416000	Е	P							
416500	Е	P							
416512	Е	P							
416600	Е	P							
416612	Е	P							
416700	Е	P							
416712	E	P							
416800	E	P							
417000	E	P							
417100	E	P							
417200	E	P							
417300	E	P							
417400	Е	P							
417500	Е	P							
417590	E	P							
417600	Е	P							
417690	E	P P							
418000	E	P							
418300	E	P							
419000	E	P							

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 120

Rule Name: Disaster Emergency Fund Code "P" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "P" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left Side Attribute Combination					Right Side Attribute Combination			
		DISASTER							
USSGL Account Number	Begin/End	EMERGENCY FUND CODE			Zero				
419100	Е	P							
419200	Е	P							
419300	E	P							
419500	Е	P							
419600	E	P							
419700	Е	P							
419900	Е	P							
420100	E	P							
420190	Е	P							
421000	E	P							
421200	E	P							
421500	Е	P							
421512	Е	P							
422100	Е	P							
422200	E	P							
422300	E	P							
422500	Е	P							
422512	E	P							
423000	Е	P							
423100	E	P							
423200	E	P							
423300	Е	P							
423400	Е	P							
424000	Е	P							
425100	E	P							
425200	E	P							
425300	Е	P							
425400	E	P							
425500	Е	P							
425512	E	P							
426000	Е	P							
426100	Е	P							
426200	E	P							
426300	E	P							
426400	E	P							
426500	E	P							
426600	Е	P							
426700	E	P							
426800	Е	P							
427100	Е	P							
427300	E	P							
427500	Е	P							
427600	Е	P							
427700	Е	P							
428300	E	P							
428500	E	P							
428600	Е	P	ĺ						

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 120

Rule Name: Disaster Emergency Fund Code "P" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "P" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

rroposeu Al	Left Side Attribute Combination					Right Side Attribute Combination			
		DISASTER			9				
USSGL Account Number	Begin/End	EMERGENCY FUND CODE			Zero				
428700	E	P							
429000	E	P							
429500	E	P							
429590	Е	P							
431000	Е	P							
432000	Е	P							
435000	Е	P							
435100	Е	P							
435190	Е	P							
435400	Е	P							
435500	Е	P							
435600	Е	P							
435700	Е	P							
436000	Е	P							
436001	Е	P							
437000	Е	P							
438200	Е	P							
438300	Е	P							
438400	Е	P							
438500	E	P							
438700	Е	P							
438800	Е	P							
439000	Е	P							
439100	Е	P							
439190	Е	P							
439200	Е	P							
439300	Е	P							
439400	Е	P							
439401	Е	P							
439402	Е	P							
439412	Е	P							
439432	Е	P							
439500	Е	P							
439504	Е	P							
439600	Е	P							
439700	Е	P							
439701	Е	P							
439730	Е	P							
439800	Е	P							
439900	Е	P							
442000	Е	P							
443000	Е	P							
445000	Е	P							
451000	Е	P							
459000	Е	P							
461000	Е	P							
462000	E	P							

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 120

Rule Name: Disaster Emergency Fund Code "P" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "P" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left	Side Attribute Comb	Right Side Attribute Combination			
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE		Zero		
462090	Е	P				
462091	Е	P				
463500	Е	P				
465000	Е	P				
469000	Е	P				
470000	Е	P				
472000	Е	P				
480100	Е	P				
480200	Е	P				
483100	Е	P				
483200	Е	P				
487100	Е	P				
487200	Е	P				
488100	Е	P				
488200	Е	P				
490100	Е	P				
490200	Е	P				
490800	Е	P				
493100	Е	P				
497100	Е	P				
497200	Е	P				
498100	Е	P				
498200	Е	P				

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 121

Rule Name: Disaster Emergency Fund Code "R" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "R" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

110poseu 11	Left Side Attribute Combination					Right Side Attribute Combination			
		DISASTER							
USSGL Account		EMERGENCY							
Number	Begin/End	FUND CODE			Zero				
403400	Е	R			0				
404400	Е	R							
404700	Е	R							
404800	Е	R							
405000	E	R							
406000	E	R							
407000	Е	R							
408100	Е	R							
408200	Е	R							
408300	Е	R							
411100	Е	R							
411200	Е	R							
411300	Е	R							
411400	Е	R							
411500	Е	R							
411600	Е	R							
411601	E	R							
411700	Е	R							
411800	E	R							
411900	Е	R							
411910	E	R							
411912	Е	R							
411990	E	R							
411991	E	R							
411992	Е	R							
411993 411994	E E	R R							
411994	E	R							
412000		R							
	Е								
412100	Е	R							
412200 412250	E E	R R							
412250	E	R							
412300	E	R							
412500	E	R							
412600	E	R							
412700	E	R							
412800	E	R							
412900	E	R							
413000	E	R							
413100	E	R							
413120	E	R							
413200	E	R							
413300	E	R							
413400	E	R							
413415	E	R							
413500	E	R							
T13300	Ľ	IX	<u> </u>						

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 121

Rule Name: Disaster Emergency Fund Code "R" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "R" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

rroposeu A	Left Side Attribute Combination					Right Side Attribute Combination			
		DISASTER			8				
USSGL Account Number	Begin/End	EMERGENCY FUND CODE			Zero				
413600	E	R							
413700	Е	R							
413800	Е	R							
413900	E	R							
414000	Е	R							
414100	Е	R							
414120	E	R							
414200	Е	R							
414201	Е	R							
414300	E	R							
414400	Е	R							
414500	Е	R							
414600	Е	R							
414700	Е	R							
414800	E	R							
414900	Е	R							
415000	E	R							
415100	Е	R							
415200	Е	R							
415300	E	R							
415400	E	R							
415500	Е	R							
415700	Е	R							
415730	Е	R							
415800	E	R							
415900	Е	R							
415901	E	R							
416000	Е	R							
416500	Е	R							
416512	E	R							
416600	Е	R							
416612	Е	R							
416700	Е	R							
416712	Е	R							
416800	Е	R							
417000	Е	R							
417100	Е	R							
417200	E	R							
417300	E	R							
417400	Е	R							
417500	Е	R							
417590	Е	R							
417600	Е	R							
417690	Е	R							
418000	Е	R							
418300	Е	R							
419000	Е	R							

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 121

Rule Name: Disaster Emergency Fund Code "R" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "R" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination					Right Side Attribute Combination			
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero			
419100	E	R			2010			
419200	E	R						
419300	E	R						
419500	E	R						
419600	E	R						
419700	Е	R						
419900	Е	R						
420100	Е	R						
420190	Е	R						
421000	Е	R						
421200	Е	R						
421500	Е	R				_		
421512	Е	R				_		
422100	Е	R						
422200	Е	R						
422300	E	R						
422500	E	R						
422512	E	R						
423000	E	R						
423100	E	R						
423200	Е	R						
423300	E	R						
423400	E	R						
424000	Е	R						
425100	Е	R						
425200	Е	R						
425300	Е	R						
425400	E	R						
425500	E	R						
425512	E	R						
426000	Е	R						
426100	Е	R		-				
426200	E	R	ļ	ļ				
426300	E	R	-					
426400	E	R		1				
426500	E E	R R		1				
426600								
426700 426800	E E	R R						
426800	E	R	 	-				
427300	E	R	 	-				
427500	E	R	 	-				
427600	E	R	 	 				
427700	E	R	 	-				
428300	E	R	 	 				
428500	E	R	 	 				
428600	E	R	1	1				

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 121

Rule Name: Disaster Emergency Fund Code "R" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "R" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left Side Attribute Combination					Right Side Attribute Combination			
		DISASTER							
USSGL Account Number	Begin/End	EMERGENCY FUND CODE			Zero				
428700	Е	R							
429000	Е	R							
429500	Е	R							
429590	Е	R							
431000	Е	R							
432000	Е	R							
435000	Е	R							
435100	Е	R							
435190	Е	R							
435400	Е	R							
435500	Е	R							
435600	Е	R							
435700	Е	R							
436000	Е	R							
436001	Е	R							
437000	Е	R							
438200	Е	R							
438300	Е	R							
438400	Е	R							
438500	Е	R							
438700	Е	R							
438800	Е	R							
439000	Е	R							
439100	Е	R							
439190	Е	R							
439200	Е	R							
439300	Е	R							
439400	Е	R							
439401	Е	R							
439402	Е	R							
439412	E	R							
439432	Е	R							
439500	Е	R							
439504	Е	R							
439600	E	R							
439700	Е	R							
439701	Е	R							
439730	Е	R							
439800	Е	R							
439900	E	R							
442000	E	R							
443000	Е	R							
445000	E	R							
451000	E	R							
459000	Е	R							
461000	Е	R							
462000	Е	R							

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 121

Rule Name: Disaster Emergency Fund Code "R" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "R" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left	Side Attribute Comb	Right Side Attribute Combination			
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE		Zero		
462090	E	R				
462091	Е	R				
463500	Е	R				
465000	Е	R				
469000	Е	R				
470000	Е	R				
472000	Е	R				
480100	Е	R				
480200	Е	R				
483100	Е	R				
483200	Е	R				
487100	Е	R				
487200	Е	R				
488100	Е	R				
488200	Е	R				
490100	Е	R				
490200	Е	R				
490800	Е	R				
493100	Е	R				
497100	Е	R		 _		
497200	Е	R		 _		
498100	Е	R				
498200	Е	R				

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 122

Rule Name: Disaster Emergency Fund Code "S" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "S" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left Side Attribute Combination				Right Side Attribute Combination			
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero			
403400	E E	S			0			
404400	E	S			U			
404700	E	S						
404800	E	S						
405000	E	S						
406000	E	S						
407000	E	S						
408100	E	S						
408200	Е	S						
408300	Е	S						
411100	Е	S						
411200	E	S						
411300	Е	S						
411400	Е	S						
411500	Е	S						
411600	Е	S						
411601	Е	S						
411700	Е	S						
411800	Е	S						
411900	Е	S						
411910	Е	S						
411912	E	S						
411990	E	S						
411991	Е	S						
411992	E	S						
411993	Е	S						
411994	E	S						
412000	E	S						
412050	E	S						
412100	E	S						
412200	E	S						
412250	Е	S						
412300	Е	S						
412400	Е	S						
412500	Е	S						
412600	Е	S						
412700	Е	S						
412800	E	S						
412900	E	S						
413000	Е	S						
413100	E	S						
413120	Е	S						
413200	Е	S						
413300	Е	S						
413400	Е	S						
413415	Е	S						
413500	E	S		İ			1	

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 122

Rule Name: Disaster Emergency Fund Code "S" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "S" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Î	Left	Side Attribute Comb	oination	Right S	ide Attribute Com	bination
HECCL 4		DISASTER				
USSGL Account Number	Begin/End	EMERGENCY FUND CODE		Zero		
413600	Е	S				
413700	Е	S				
413800	Е	S				
413900	Е	S				
414000	E	S				
414100	E	S				
414120	E	S				
414200	E	S				
414201	E	S				
414300	E	S				
414400	E	S				
414500	Е	S				
414600	Е	S				
414700	Е	S				
414800	E	S				
414900	E	S				
415000	Е	S				
415100	Е	S				
415200	Е	S				
415300	Е	S				
415400	Е	S				
415500	Е	S				
415700	Е	S				
415730	Е	S				
415800	Е	S				
415900	Е	S				
415901	Е	S				
416000	Е	S				
416500	Е	S				
416512	E	S				
416600	Е	S				
416612	Е	S				
416700	Е	S				
416712	Е	S				
416800	Е	S				
417000	Е	S				
417100	Е	S				
417200	Е	S				
417300	Е	S				
417400	Е	S				
417500	Е	S				
417590	Е	S				
417600	Е	S				
417690	Е	S				
418000	Е	S				
418300	Е	S				
419000	Е	S				

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 122

Rule Name: Disaster Emergency Fund Code "S" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "S" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

*	Left	t Side Attribute Coml	oination	Right Side Attribute Combination			
		DISASTER		0	l		
USSGL Account Number	Begin/End	EMERGENCY FUND CODE		Zero			
419100	Е	S					
419200	Е	S					
419300	Е	S					
419500	Е	S					
419600	Е	S					
419700	Е	S					
419900	Е	S					
420100	Е	S					
420190	Е	S					
421000	Е	S					
421200	E	S					
421500	E	S					
421512	Е	S					
422100	Е	S					
422200	Е	S					
422300	Е	S					
422500	Е	S					
422512	Е	S					
423000	Е	S					
423100	Е	S					
423200	Е	S					
423300	Е	S					
423400	Е	S					
424000	Е	S					
425100	Е	S					
425200	Е	S					
425300	Е	S					
425400	E	S					
425500	E	S					
425512	Е	S					
426000	E	S					
426100	E	S					
426200	E	S					
426300	E	S					
426400	E	S					
426500	E	S					
426600	E	S					
426700	E	S					
426800	E	S					
427100	E	S					
427300	E	S					
427500	E	S					
427600	E	S					
427700	E	S			 		
428300	E	S					
428500	E	S					
428600	E	S					

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 122

Rule Name: Disaster Emergency Fund Code "S" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "S" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

•	Left	t Side Attribute Com	oination	Right S	ide Attribute Com	bination
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE		Zero		
428700	E	S				
429000	E	S				
429500	Е	S				
429590	Е	S				
431000	Е	S				
432000	Е	S				
435000	Е	S				
435100	Е	S				
435190	Е	S				
435400	Е	S				
435500	Е	S				
435600	Е	S				
435700	Е	S				
436000	Е	S				
436001	Е	S				
437000	Е	S				
438200	Е	S				
438300	Е	S				
438400	Е	S				
438500	Е	S				
438700	Е	S				
438800	Е	S				
439000	Е	S				
439100	Е	S				
439190	Е	S				
439200	E	S				
439300	Е	S				
439400	Е	S				
439401	Е	S				
439402	Е	S				
439412	Е	S				
439432	Е	S				
439500	Е	S				
439504	Е	S				
439600	Е	S				
439700	Е	S				
439701	Е	S				
439730	Е	S				
439800	Е	S				
439900	Е	S				
442000	Е	S				
443000	Е	S				
445000	Е	S				
451000	Е	S				
459000	Е	S				
461000	Е	S				
462000	Е	S	<u> </u>			

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 122

Rule Name: Disaster Emergency Fund Code "S" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "S" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left	Side Attribute Comb	oination		Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero		
462090	Е	S					
462091	Е	S					
463500	Е	S					
465000	Е	S					
469000	E	S					
470000	E	S					
472000	E	S					
480100	E	S					
480200	Е	S					
483100	E	S					
483200	Е	S					
487100	Е	S					
487200	Е	S					
488100	Е	S					
488200	Е	S					
490100	Е	S					
490200	E	S					
490800	E	S					
493100	Е	S		_			
497100	Е	S					
497200	Е	S					
498100	Е	S					
498200	Е	S					

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 123

Rule Name: Disaster Emergency Fund Code "T" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "T" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Lef	t Side Attribute Comb	ination		Right Side Attribute Combination			
USSGL Account Number	Begin/End	DISASTER EMERGENCY Gegin/End FUND CODE			Zero			
403400	Е	Т			0			
404400	Е	Т						
404700	Е	Т						
404800	Е	T						
405000	Е	T						
406000	Е	T						
407000	Е	T						
408100	Е	T						
408200	Е	T						
408300	Е	T						
411100	Е	T						
411200	Е	Т						
411300	Е	Т						
411400	Е	Т						
411500	Е	Т						
411600	Е	T						
411601	Е	Т						
411700	Е	Т						
411800	Е	T						
411900	Е	T						
411910	Е	T						
411912	Е	Т						
411990	Е	T						
411991	Е	Т						
411992	Е	T						
411993	Е	Т						
411994	Е	T						
412000	Е	T						
412050	Е	Т						
412100	Е	Т						
412200	Е	Т						
412250	Е	T						
412300	Е	T						
412400	Е	T						
412500	Е	T						
412600	Е	T						
412700	Е	T						
412800	Е	T						
412900	Е	T						
413000	E	T						
413100	E	T						
413120	E	T						
413200	E	T						
413300	E	T						
413400	E	T						
413415	E	T			1			
413500	E	T			1			

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 123

Rule Name: Disaster Emergency Fund Code "T" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "T" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Î	Left	Side Attribute Comb	oination	Right S	ide Attribute Com	bination
		DISASTER				
USSGL Account Number	Begin/End	EMERGENCY FUND CODE		Zero		
413600	E	Т				
413700	Е	T				
413800	Е	T				
413900	Е	T				
414000	Е	T				
414100	Е	T				
414120	Е	T				
414200	Е	T				
414201	Е	T				
414300	Е	T				
414400	Е	T				
414500	Е	T				
414600	Е	T				
414700	Е	T				
414800	Е	T				
414900	Е	T				
415000	Е	T				
415100	Е	T				
415200	Е	T				
415300	Е	T				
415400	Е	T				
415500	Е	T				
415700	Е	T				
415730	Е	T				
415800	Е	T				
415900	Е	T				
415901	Е	T				
416000	Е	T				
416500	E	T				
416512	Е	T				
416600	Е	T				
416612	Е	T				
416700	Е	T				
416712	Е	T				
416800	Е	T				
417000	Е	T				
417100	Е	T				
417200	Е	T				
417300	Е	T				
417400	Е	T				
417500	Е	T				
417590	Е	T				
417600	Е	T				
417690	Е	T				
418000	Е	T				
418300	Е	T				
419000	Е	T				

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 123

Rule Name: Disaster Emergency Fund Code "T" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "T" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

•	Left Side Attribute Combination					Right Side Attribute Combination			
		DISASTER							
USSGL Account Number	Begin/End	EMERGENCY FUND CODE			Zero				
419100	E E	Т			Zero				
419200	E	T							
419300	E	T							
419500	Е	T							
419600	Е	T							
419700	Е	T							
419900	Е	T							
420100	Е	T							
420190	Е	T							
421000	Е	T							
421200	Е	T							
421500	Е	T				_			
421512	Е	T							
422100	E	T							
422200	E	T							
422300	Е	T							
422500	Е	T							
422512	Е	T							
423000	E	T							
423100	E	T							
423200	E	T							
423300	Е	T							
423400	Е	T							
424000	E	T							
425100	E	T							
425200	Е	T							
425300	Е	T							
425400	Е	T							
425500	Е	T							
425512	Е	T							
426000	Е	T							
426100	Е	T							
426200	Е	T							
426300	E	T							
426400	E	T							
426500	Е	T							
426600	Е	T							
426700	E	T							
426800	E	T							
427100	Е	T				<u> </u>			
427300	Е	T							
427500	E	T							
427600	E	T							
427700	E	T							
428300	E								
428500	E	T							
428600	E	T							

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 123

Rule Name: Disaster Emergency Fund Code "T" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "T" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Lef	t Side Attribute Coml	oination	Right Side Attribute Combination			
		DISASTER					
USSGL Account Number	Begin/End	EMERGENCY FUND CODE		Zero			
428700	Е	T					
429000	Е	T					
429500	Е	T					
429590	Е	T					
431000	Е	T					
432000	Е	T					
435000	Е	T					
435100	Е	T					
435190	Е	T					
435400	Е	T					
435500	Е	T					
435600	Е	T					
435700	Е	T					
436000	Е	T					
436001	E	T					
437000	Е	T					
438200	Е	T					
438300	E	T					
438400	Е	T					
438500	Е	T					
438700	Е	T					
438800	Е	T					
439000	Е	T					
439100	Е	T					
439190	Е	T					
439200	E	T					
439300	Е	T					
439400	E	T					
439401	Е	T					
439402	Е	T					
439412	Е	T					
439432	Е	T					
439500	Е	T					
439504	Е	T					
439600	Е	T					
439700	Е	T					
439701	Е	T					
439730	E E	T					
439800	E	T					
439900 442000	E	T					
443000	E	T					
445000	E	T					
451000	E	T					
451000	E	T					
461000	E	T					
	E						
462000	E	T					

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 123

Rule Name: Disaster Emergency Fund Code "T" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "T" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left	t Side Attribute Coml	oination	Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE		Zero		
462090	Е	T				
462091	Е	T				
463500	Е	T				
465000	Е	T				
469000	Е	T				
470000	Е	T				
472000	Е	T				
480100	Е	T				
480200	Е	T				
483100	Е	T				
483200	Е	T				
487100	Е	T				
487200	Е	T				
488100	Е	T				
488200	Е	T				
490100	Е	T				
490200	Е	T				
490800	Е	T				
493100	Е	T				
497100	Е	T				
497200	Е	T				
498100	Е	T				
498200	Е	T				

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 124

Rule Name: Appropriations Used and Expended Appropriations Edit (Disbursed)

Description: USSGL account 310710 and USSGL account 570010 must equal the sum of zero.

Type: SZ: USSGL / Zero

Operand: Equal (=)

Fatal Period:

Proposed Analytical Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account								
Number	Begin/End				Zero			
310710	Е				0			
570010	Е	_						

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 125

Rule Name: Subsidy Collected

Description: The sum of the BETCs-COLLSBSD, COLLSBAJ, COLLUR, COLLURAJ must equal the ending balances of USSGL

427100-Actual Program Fund Subsidy Collected.

Type: LS: Statement Line / SMAF

Equal (=)

Operand: Fatal Period:

Proposed Analytical 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Si	de Attribute Combination		Right Side Attribute Combination			
Statement	Line Number	Operand	BETC			
USSGL account	427100 - Actual Program Fund Subsidy Collected	+	COLLSBAJ			
			COLLSBSD			
			COLLUR			
			COLLURAJ			

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 126

Rule Name: Fees Collected

Description: The sum of the BETCs-FEECOLL, FEECOLAJ must equal the ending balance of USSGL 426100-Actual Collections of

Business-Type Fees. This edit applies to financing accounts only (TAS with Financing Indicator of "D" or "G").

Type: LS: Statement Line / SMAF

Operand: Equal (=)

Fatal Period:

Proposed Analytical 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Sie	le Attribute Combination	Right Side Attribute Combination			
Statement	Line Number	Operand	BETC		
USSGL account	426100 - Actual Collections of	+	FEECOLAJ		
	Business-Type Fees				
			FEECOLL		

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 127

Rule Name: Loan Principal Collected

Equal (=)

Description: The sum of the BETCs-PRINREP, PRINREAJ must equal the ending balance of USSGL 426200-Actual Collections of

Loan Principal. This edit applies to financing accounts only (TAS with Financing Indicator of "D" or "G").

Type: LS: Statement Line / SMAF

Operand: Fatal Period:

Proposed Analytical 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination			Right Side Attribute Combination			
Statement Line Number Operand			BETC			
USSGL account	426200 - Actual Collections of Loan Principal	+	PRINREAJ			
			PRINREP			

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 128

Rule Name: Loan Interest Collected

Description: The sum of the BETCs-INTREP, INTREPAJ must equal the ending balance of USSGL 426300-Actual Collections of

Loan Interest. This edit applies to financing accounts only (TAS with Financing Indicator of "D" or "G").

Type: LS: Statement Line / SMAF

Operand: Equal (=)
Fatal Period:

Proposed Analytical 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination			Right Side Attribute Combination				
Statement Line Number Operand			BETC				
USSGL account	426300 - Actual Collections of Loan Interest	+	INTREP				
			INTREPAJ				

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 129

Rule Name: Proceeds of Foreclosed Property Collected

Description: The sum of the BETCs-PFPCOLL, PFPCOLAJ must equal the ending balance of USSGL 426500-Actual Collections

From Sale of Foreclosed Property. This edit applies to financing accounts only (TAS with Financing Indicator of "D" or

Type: LS: Statement Line / SMAF

Operand: Equal (=)

Fatal Period:

Proposed Analytical 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination			Right Side Attribute Combination			
Statement	Line Number	Operand	BETC			
USSGL account	426500 - Actual Collections From Sale of Foreclosed Property	+	PFPCOLAJ			
			PFPCOLL			

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 130

Rule Name: Rent Collected

Description: The sum of the BETCs-RENTCOLL, RENTCOAJ must equal the ending balance of USSGL 426400-Actual Collections

of Rent. This edit applies to financing accounts only (TAS with Financing Indicator of "D" or "G").

Type: LS: Statement Line / SMAF

Equal (=)

Operand: Fatal Period:

Proposed Analytical 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination			Right Side Attribute Combination				
Statement	Line Number	Operand	BETC				
USSGL account	426400 - Actual Collections of Rent	+	RENTCOAJ				
			RENTCOLL				

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 131

Rule Name: Other Federal Collections

Description: The sum of the BETCs-OACFED, OACFEDAJ must equal the ending balance of USSGL 427700-Other Actual

Collections-Federal/Non-Federal Exception Sources. This edit applies to financing accounts only (TAS with Financing

Indicator of "D" or "G").

Type: LS: Statement Line / SMAF

Operand: Equal (=)

Fatal Period:

 $\textbf{Proposed Analytical} \qquad 01,\,02,\,03,\,04,\,05,\,06,\,07,\,08,\,09,\,10,\,11,\,12$

Left	Side Attribute Combination		Right Side Attribute Combination			
Statement	Line Number	Operand	BETC			
USSGL account	427700 - Other Actual Collections - Federal/Non- Federal Exception Sources	+	OACFED			
			OACFEDAJ			

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 132

Rule Name: Other Non-Federal Collections

Description: The sum of the BETCs-ONFCOLL, ONFCOLAJ must equal the ending balance of USSGL 426600-Other Actual

Business-Type Collections From Non-Federal Sources. This edit applies to financing accounts only (TAS with

Financing Indicator of "D" or "G").

Type: LS: Statement Line / SMAF

Operand: Equal (=) **Fatal Period:**

Proposed Analytical 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination			Right Side Attribute Combination			
Statement	Line Number	Operand	BETC			
USSGL account	426600 - Other Actual Business-Type Collections From Non-Federal Sources	+	ONFCOLAJ			
			ONFCOLL			

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 133

Rule Name: Disbursement From General Fund Appropriations

Description: The sum of USSGL account 310710 and the change in USSGL account 141000, relative to appropriations from the

General Fund, must equal the sum of the General Fund disbursement BETCs.

Type: LS: Statement Line / SMAF

Operand: Equal (=)

Fatal Period: Proposed Analytical

01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left	Side Attribute Combination		Right Side Attribute Combination		
Statement	Line Number	Operand	BETC		
USSGL account	310710 - Unexpended Appropriations - Used - Disbursed	+	DISBCA		
USSGL account	1410 - Advances and Prepayments - Beginning	-	DISBCAAJ		
USSGL account	141000 - Advances and Prepayments - Ending	+	DISBUR		
			DISBURAJ		
			DISFCR		
			DISFCRAJ		
			DISGF		
			DISGFAJ		
			DISSUB		
			DISSUBAJ		
			TREADAJ		
			TREADIN		

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 134

Rule Name: Disaster Emergency Fund Code "U" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "U" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left Side Attribute Combination				Right Side Attribute Combination			
USSGL Account		DISASTER EMERGENCY						
Number	Begin/End	FUND CODE			Zero			
403400	E	U			0			
404400	Е	U						
404700	Е	U						
404800	Е	U						
405000	Е	U						
406000	Е	U						
407000	E	U						
408100	Е	U						
408200	Е	U						
408300	E	U						
411100	Е	U						
411200	Е	U						
411300	Е	U						
411400	Е	U						
411500	Е	U						
411600	Е	U						
411601	Е	U						
411700	Е	U						
411800	Е	U						
411900	Е	U						
411910	Е	U						
411912	Е	U						
411990	E	U						
411991	E	U						
411992	Е	U						
411993	Е	U						
411994	Е	U						
412000	Е	U						
412050	E	U						
412100	Е	U						
412200	E	U						
412250	Е	U						
412300	E E	U						
412400								
412500	Е	U						
412600 412700	E E	U						
412700	E	U						
412800	E	U						
412900	E	U						
413100	E	U						
413120	E	U						
413200	E	U						
413300	E	U						
413400	E	U						
413415	E	U						
413500	E	U		<u> </u>				
713300	L	U	1	i e		1	ı	

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 134

Rule Name: Disaster Emergency Fund Code "U" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "U" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

•	Left Side Attribute Combination				Right Side Attribute Combination			
USSGL Account		DISASTER EMERGENCY						
Number	Begin/End	FUND CODE			Zero			
413600	Е	U						
413700	Е	U						
413800	Е	U						
413900	Е	U						
414000	Е	U						
414100	Е	U						
414120	Е	U						
414200	Е	U						
414201	E	U						
414300	Е	U						
414400	E	U						
414500	Е	U						
414600	Е	U						
414700	Е	U						
414800	E	U						
414900	E	U						
415000	E	U						
415100	E	U						
415200	E	U						
415300	E	U						
415400	Е	U						
415500	Е	U						
415700	E	U						
415730	E	U						
415800	E	U						
415900	E	U						
415901	E	U						
416000	E	U						
416500	E	U						
416512	E	U						
416600	E	U						
416612	Е	U						
416700	Е	U						
416712	Е	U						
416800	Е	U						
417000	Е	U						
417100	Е	U						
417200	Е	U						
417300	Е	U						
417400	E	U						
417500	E	U						
417590	Е	U						
417600	E	U						
417690	Е	U						
418000	Е	U						
418300	Е	U						
419000	E	U						

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 134

Rule Name: Disaster Emergency Fund Code "U" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "U" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination				Right Side Attribute Combination			
YYGGGY A	DISASTER EMERCENCY						
USSGL Account Number	Begin/End	EMERGENCY FUND CODE		Zero			
419100	Е	U					
419200	Е	U					
419300	Е	U					
419500	Е	U					
419600	Е	U					
419700	Е	U					
419900	Е	U					
420100	Е	U					
420190	Е	U					
421000	Е	U					
421200	E	U					
421500	Е	U					
421512	Е	U					
422100	Е	U					
422200	E	U					
422300	E	U					
422500	E	U					
422512	E	U					
423000	Е	U					
423100	E	U					
423200	Е	U					
423300	Е	U					
423400	E	U					
424000	Е	U					
425100	E	U					
425200	E	U					
425300	E	U					
425400	E	U					
425500	Е	U					
425512	E	U					
426000	E	U					
426100	Е	U					
426200	Е	U					
426300	Е	U					
426400	Е	U					
426500	Е	U					
426600	Е	U					
426700	Е	U					
426800	Е	U					
427100	Е	U					
427300	E	U					
427500	Е	U					
427600	E	U					
427700	E	U					
428300	E	U					
428500	E	U					
428600	Е	U	ĺ				

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 134

Rule Name: Disaster Emergency Fund Code "U" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "U" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination			Right Side Attribute Combination			
	DISASTER					
USSGL Account Number	Begin/End	EMERGENCY FUND CODE		Zero		
428700	Е	U				
429000	Е	U				
429500	Е	U				
429590	Е	U				
431000	Е	U				
432000	Е	U				
435000	Е	U				
435100	Е	U				
435190	Е	U				
435400	Е	U				
435500	Е	U				
435600	Е	U				
435700	Е	U				
436000	Е	U				
436001	Е	U				
437000	Е	U				
438200	Е	U				
438300	Е	U				
438400	Е	U				
438500	Е	U				
438700	Е	U				
438800	Е	U				
439000	Е	U				
439100	Е	U				
439190	Е	U				
439200	Е	U				
439300	Е	U				
439400	Е	U				
439401	Е	U				
439402	Е	U				
439412	Е	U				
439432	E	U				
439500	E	U				
439504	E	U				
439600	E	U				
439700	E	U				
439701	E	U				
439730	E	U				
439800	E	U				
439900	E	U				
442000	E	U				
443000	E	U				
445000	E	U				
451000	E	U	<u> </u>			
459000	E	U	<u> </u>			
461000	E	U				
462000	E	U				

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 134

Rule Name: Disaster Emergency Fund Code "U" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "U" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left	Side Attribute Coml	oination	Right Side Attribute Combination			
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE		Zero			
462090	Е	U					
462091	Е	U					
463500	Е	U					
465000	Е	U					
469000	Е	U					
470000	Е	U					
472000	Е	U					
480100	Е	U					
480200	Е	U					
483100	Е	U					
483200	Е	U					
487100	Е	U					
487200	Е	U					
488100	Е	U					
488200	Е	U					
490100	Е	U					
490200	Е	U					
490800	Е	U					
493100	Е	U					
497100	Е	U					
497200	Е	U					
498100	Е	U					
498200	Е	U					

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 135

Rule Name: Disaster Emergency Fund Code "V" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "V" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left Side Attribute Combination					Right Side Attribute Combination			
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE		Zero					
403400	Е	V			0				
404400	Е	V							
404700	Е	V							
404800	Е	V							
405000	Е	V							
406000	Е	V							
407000	Е	V							
408100	Е	V							
408200	E	V							
408300	Е	V							
411100	Е	V							
411200	E	V							
411300	Е	V							
411400	Е	V							
411500	Е	V							
411600	E	V							
411601	E	V							
411700	Е	V							
411800	Е	V							
411900	Е	V							
411910	Е	V							
411912	Е	V							
411990	Е	V							
411991	Е	V							
411992	Е	V							
411993	Е	V							
411994	Е	V							
412000	Е	V							
412050	Е	V							
412100	E	V							
412200	E	V							
412250	E	V							
412300	E	V							
412400	E	V							
412500	E	V							
412600 412700	E E	V							
		V							
412800	E	V							
412900 413000	E E	V							
413100		V							
413100	E E	V							
413120	E	V							
413200	E	V							
413400	E	V							
413400	E	V							
413415	E	V							
713300	L	1 V	1	1		1	I		

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 135

Rule Name: Disaster Emergency Fund Code "V" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "V" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Î	Left	t Side Attribute Coml	oination	Right Side Attribute Combination			
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE		Zero			
413600	Е	V					
413700	Е	V					
413800	Е	V					
413900	Е	V					
414000	Е	V					
414100	Е	V					
414120	Е	V					
414200	Е	V					
414201	Е	V					
414300	Е	V					
414400	Е	V					
414500	Е	V					
414600	Е	V					
414700	Е	V					
414800	Е	V					
414900	Е	V					
415000	Е	V					
415100	Е	V					
415200	Е	V					
415300	Е	V					
415400	Е	V					
415500	Е	V					
415700	Е	V					
415730	E	V					
415800	E	V					
415900	E	V					
415901	Е	V					
416000	E	V					
416500	Е	V					
416512	E	V					
416600	Е	V					
416612	Е	V					
416700	E	V					
416712	E	V					
416800	Е	V					
417000	Е	V					
417100	Е	V					
417200	Е	V					
417300	Е	V	-				
417400	Е	V	ļ				
417500	Е	V	ļ				
417590	Е	V	ļ				
417600	E	V					
417690	Е	V	ļ				
418000	Е	V	ļ				
418300	Е	V	<u> </u>				
419000	E	V					

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 135

Rule Name: Disaster Emergency Fund Code "V" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "V" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left	u: t Side Attribute Coml	oination	Right Side Attribute Combination			
		DISASTER		8			
USSGL Account Number	Begin/End	EMERGENCY FUND CODE		Zero			
419100	E	V					
419200	E	V					
419300	Е	V					
419500	Е	V					
419600	E	V					
419700	E	V					
419900	E	V					
420100	Е	V					
420190	Е	V					
421000	Е	V					
421200	Е	V					
421500	Е	V					
421512	Е	V					
422100	Е	V					
422200	Е	V					
422300	Е	V					
422500	Е	V					
422512	Е	V					
423000	Е	V					
423100	Е	V					
423200	Е	V					
423300	Е	V					
423400	Е	V					
424000	Е	V					
425100	Е	V					
425200	Е	V					
425300	Е	V					
425400	Е	V					
425500	Е	V					
425512	Е	V					
426000	Е	V					
426100	Е	V					
426200	E	V					
426300	E	V					
426400	E	V					
426500	E	V					
426600	E	V					
426700	E	V					
426800	E	V					
427100	E	V					
427300	E	V					
427500	E	V					
427600	E	V					
427700	E	V					
428300	E	V					
428500	E	V					
428600	E	V					

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 135

Rule Name: Disaster Emergency Fund Code "V" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "V" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

•	Lef	t Side Attribute Com	oination		Right Side Attribute Combination			
USSGL Account		DISASTER EMERGENCY						
Number	Begin/End	FUND CODE			Zero			
428700	Е	V						
429000	Е	V						
429500	E	V						
429590	E	V						
431000	Е	V						
432000	E	V						
435000	Е	V						
435100	E	V						
435190	E	V						
435400	E	V						
435500	E	V						
435600	E	V	<u> </u>					
435700	Е	V	<u> </u>					
436000	E	V						
436001	E	V						
437000	E	V	 	1				
438200	E	V						
438300	E	V						
438400	E	V						
438500	E	V						
438700	E	V						
438800	E							
439000 439100	E E	V						
439100	E	V						
439200	E	V						
439300	E	V						
439400	E	V						
439401	E	V						
439402	E	V						
439412	E	V						
439432	E	V	 	1				
439500	E	V	 	1				
439504	E	V	 	1				
439600	E	V						
439700	E	V						
439701	E	V						
439730	E	V	 	1				
439800	E	V	 	1				
439900	E	V	 					
442000	E	V	 					
443000	E	V	 					
445000	E	V						
451000	E	V						
459000	E	V						
461000	E	V						
462000	Е	V						

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 135

Rule Name: Disaster Emergency Fund Code "V" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "V" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero

Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left	t Side Attribute Comb	Right S	ide Attribute Com	bination	
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE		Zero		
462090	Е	V				
462091	Е	V				
463500	Е	V				
465000	Е	V				
469000	Е	V				
470000	Е	V				
472000	Е	V				
480100	Е	V				
480200	Е	V				
483100	Е	V				
483200	Е	V				
487100	Е	V				
487200	Е	V				
488100	Е	V				
488200	E	V				
490100	Е	V				
490200	Е	V				
490800	Е	V				
493100	Е	V				
497100	Е	V				
497200	Е	V				
498100	Е	V				
498200	Е	V				

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 136

Rule Name: Disaster Emergency Fund Code "W" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "W" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

_	Lef	t Side Attribute Comb	oination	Right Si	ide Attribute Com	bination
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE		Zero		
403400	E	W		0		
404400	Е	W				
404700	Е	W				
404800	Е	W				
405000	Е	W				
406000	Е	W				
407000	Е	W				
408100	E	W				
408200	Е	W				
408300	Е	W				
411100	Е	W				
411200	Е	W				
411300	Е	W				
411400	Е	W				
411500	Е	W				
411600	E	W				
411601	E	W				
411700	E	W				
411800	E	W				
411900	E	W				
411910	E	W				
411912	E	W				
411990	E	W				
411991	E	W				
411992	E	W				
411993	Е	W				
411994	E	W				
412000	E	W				
412050	E	W				
412100	E	W				
412200	E	W				
412250	Е	W				
412300	Е	W				
412400	Е	W				
412500	Е	W				
412600	Е	W				
412700	Е	W				
412800	E	W				
412900	E	W				
413000	E	W				
413100	Е	W				
413120	E	W				
413200	E	W				
413300	E	W				
413400	E	W				
413415	Е	W				
413500	E	W				

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 136

Rule Name: Disaster Emergency Fund Code "W" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "W" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left	Side Attribute Coml	oination	Right Side Attribute Combination			
	1	DISASTER					
USSGL Account Number	Begin/End	EMERGENCY FUND CODE		Zero			
413600	Е	W					
413700	Е	W					
413800	Е	W					
413900	Е	W					
414000	Е	W					
414100	E	W					
414120	E	W					
414200	E	W					
414201	Е	W					
414300	E	W					
414400	E	W					
414500	Е	W					
414600	Е	W					
414700	Е	W					
414800	Е	W					
414900	E	W					
415000	E	W					
415100	E	W					
415200	E	W					
415300	E	W					
415400	E	W					
415500	E	W					
415700	E	W					
415730	Е	W					
415800	E	W					
415900	Е	W					
415901	E	W					
416000	E	W					
416500	Е	W					
416512	Е	W					
416600	Е	W					
416612	Е	W					
416700	Е	W					
416712	Е	W					
416800	Е	W					
417000	Е	W					
417100	Е	W					
417200	E	W					
417300	E	W					
417400	Е	W					
417500	Е	W					
417590	Е	W					
417600	Е	W					
417690	Е	W					
418000	Е	W					
418300	Е	W					
419000	E	W					

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 136

Rule Name: Disaster Emergency Fund Code "W" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "W" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Î	Left	t Side Attribute Coml	oination	Right Side Attribute Combination			
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE		Zero			
419100	Е	W					
419200	Е	W					
419300	Е	W					
419500	Е	W					
419600	Е	W					
419700	Е	W					
419900	Е	W					
420100	Е	W					
420190	Е	W					
421000	Е	W					
421200	Е	W					
421500	Е	W					
421512	Е	W					
422100	E	W					
422200	Е	W					
422300	Е	W					
422500	Е	W					
422512	Е	W					
423000	Е	W					
423100	Е	W					
423200	Е	W					
423300	Е	W					
423400	Е	W					
424000	Е	W					
425100	E	W					
425200	E	W					
425300	E	W					
425400	E	W					
425500	E	W					
425512	E	W					
426000	E	W					
426100	Е	W					
426200	Е	W					
426300	Е	W					
426400	Е	W					
426500	Е	W					
426600	Е	W					
426700	E	W					
426800	Е	W					
427100	Е	W					
427300	Е	W					
427500	Е	W					
427600	E	W					
427700	Е	W					
428300	E	W					
428500	E	W					
428600	E	W					

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 136

Rule Name: Disaster Emergency Fund Code "W" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "W" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

•	Left	t Side Attribute Comb	oination	Right Side Attribute Combination			
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE		Zero			
428700	Е	W					
429000	Е	W					
429500	Е	W					
429590	Е	W					
431000	Е	W					
432000	Е	W					
435000	Е	W					
435100	Е	W					
435190	Е	W					
435400	Е	W					
435500	Е	W					
435600	Е	W					
435700	Е	W					
436000	Е	W					
436001	Е	W					
437000	E	W					
438200	E	W					
438300	Е	W					
438400	E	W					
438500	E	W					
438700	E	W					
438800	Е	W					
439000	E	W					
439100	E	W					
439190	E	W					
439200	E	W					
439300	E	W					
439400	E	W					
439401	E	W					
439402	E	W					
439412	E	W					
439432	Е	W					
439500	Е	W					
439504	Е	W					
439600	Е	W					
439700	Е	W					
439701	Е	W					
439730	E	W					
439800	E	W					
439900	E	W					
442000	E	W					
443000	Е	W					
445000	E	W					
451000	Е	W					
459000	Е	W					
461000	Е	W					
462000	E	W					

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 136

Rule Name: Disaster Emergency Fund Code "W" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "W" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero

Operand: Equal (=) **Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

_	Left	Side Attribute Comb	Right Side Attribute Combination			
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE		Zero		
462090	Е	W				
462091	Е	W				
463500	Е	W				
465000	Е	W				
469000	Е	W				
470000	Е	W				
472000	Е	W				
480100	Е	W				
480200	Е	W				
483100	Е	W				
483200	Е	W				
487100	Е	W				
487200	Е	W				
488100	Е	W				
488200	Е	W				
490100	Е	W				
490200	Е	W				
490800	Е	W		_		
493100	Е	W				
497100	Е	W		_		
497200	Е	W		_		
498100	Е	W				
498200	Е	W		_		

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 137

Rule Name: Disaster Emergency Fund Code "X" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "X" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Lef	t Side Attribute Coml	oination		Right Side Attribute Combination			
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero			
403400	E	X			0			
404400	E	X			0			
404700	E	X						
404800	E	X						
405000	Е	X						
406000	Е	X						
407000	Е	X						
408100	Е	X						
408200	Е	X						
408300	Е	X						
411100	Е	X						
411200	Е	X						
411300	Е	X						
411400	Е	X						
411500	E	X						
411600	Е	X						
411601	E	X						
411700	Е	X						
411800	E	X						
411900	E	X						
411910	Е	X						
411912	Е	X						
411990	E	X						
411991	E	X						
411992	Е	X						
411993	E	X						
411994	Е	X						
412000	Е	X						
412050	Е	X						
412100	Е	X						
412200	Е	X						
412250	Е	X						
412300	E	X						
412400	Е	X						
412500	Е	X						
412600	E	X						
412700	E	X						
412800	E	X						
412900	Е	X						
413000	Е	X						
413100	Е	X						
413120	Е	X						
413200	Е	X						
413300	Е	X						
413400	E	X						
413415	E	X						
413500	E	X	1	ĺ		ĺ	ĺ	

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 137

Rule Name: Disaster Emergency Fund Code "X" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "X" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

1	Left	t Side Attribute Comb	oination	Right S	ide Attribute Com	bination
		DISASTER		0		
USSGL Account Number	Begin/End	EMERGENCY FUND CODE		Zero		
413600	E	X				
413700	Е	X				
413800	Е	X				
413900	Е	X				
414000	E	X				
414100	E	X				
414120	E	X				
414200	E	X				
414201	E	X				
414300	E	X				
414400	Е	X				
414500	Е	X				
414600	E	X				
414700	Е	X				
414800	E	X				
414900	Е	X				
415000	E	X				
415100	E	X				
415200	Е	X				
415300	E	X				
415400	E	X				
415500	Е	X				
415700	E	X				
415730	Е	X				
415800	E	X				
415900	Е	X				
415901	E	X				
416000	Е	X				
416500	Е	X				
416512	Е	X				
416600	Е	X				
416612	Е	X				
416700	Е	X				
416712	E	X				
416800	E	X				
417000	E	X				
417100	Е	X				
417200	E	X				
417300	E	X				
417400	E	X				
417500	Е	X				
417590	E	X				
417600	Е	X				
417690	E	X				
418000	E	X				
418300	E	X				
419000	Е	X				

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 137

Rule Name: Disaster Emergency Fund Code "X" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "X" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination					Right Side Attribute Combination			
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero			
419100	Е	X						
419200	Е	X						
419300	Е	X						
419500	Е	X						
419600	Е	X						
419700	Е	X						
419900	Е	X						
420100	Е	X						
420190	Е	X						
421000	Е	X						
421200	Е	X						
421500	Е	X						
421512	Е	X						
422100	Е	X						
422200	Е	X						
422300	Е	X						
422500	Е	X						
422512	Е	X						
423000	Е	X						
423100	Е	X						
423200	Е	X						
423300	Е	X						
423400	Е	X						
424000	Е	X						
425100	Е	X						
425200	Е	X						
425300	Е	X						
425400	Е	X						
425500	E	X						
425512	E	X						
426000	E	X						
426100	Е	X						
426200	Е	X						
426300	E	X						
426400	Е	X						
426500	Е	X						
426600	Е	X						
426700	Е	X						
426800	Е	X						
427100	Е	X						
427300	Е	X						
427500	Е	X						
427600	Е	X						
427700	Е	X						
428300	Е	X						
428500	Е	X						
428600	E	X						

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 137

Rule Name: Disaster Emergency Fund Code "X" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "X" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

110poseu 11	Left Side Attribute Combination					Right Side Attribute Combination			
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero				
428700	E E	X			Zeio				
429000	E	X							
429500	E	X							
429590	E	X							
431000	E	X							
432000	E	X							
435000	E	X							
435100	E	X							
435190	E	X							
435400	Е	X							
435500	Е	X							
435600	Е	X							
435700	Е	X							
436000	Е	X							
436001	Е	X							
437000	Е	X							
438200	Е	X							
438300	Е	X							
438400	Е	X							
438500	Е	X							
438700	Е	X							
438800	Е	X							
439000	Е	X							
439100	Е	X							
439190	Е	X							
439200	Е	X							
439300	Е	X							
439400	E	X							
439401	E	X							
439402	E	X							
439412	Е	X							
439432	Е	X							
439500	Е	X							
439504	Е	X							
439600	E	X							
439700	E	X							
439701	E	X							
439730	E	X							
439800	E	X							
439900	E	X							
442000	E	X							
443000	Е	X							
445000	E	X							
451000	Е	X							
459000	Е	X							
461000	Е	X							
462000	E	X							

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 137

Rule Name: Disaster Emergency Fund Code "X" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "X" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

	Left	t Side Attribute Comb	Right Side Attribute Combination			
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE		Zero		
462090	Е	X				
462091	Е	X				
463500	Е	X				
465000	Е	X				
469000	Е	X				
470000	Е	X				
472000	Е	X				
480100	Е	X				
480200	Е	X				
483100	E	X				
483200	Е	X				
487100	Е	X				
487200	Е	X				
488100	E	X				
488200	E	X				
490100	E	X				
490200	E	X				
490800	E	X				
493100	Е	X				_
497100	Е	X				
497200	Е	X				
498100	Е	X				
498200	Е	X				

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 138

Rule Name: Disaster Emergency Fund Code "Y" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "Y" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero

Operand: Equal (=)
Fatal Period:

Left Side Attribute Combination					Right Side Attribute Combination			
		DISASTER						
USSGL Account		EMERGENCY						
Number	Begin/End	FUND CODE			Zero			
403400	Е	Y			0			
404400	Е	Y						
404700	Е	Y						
404800	Е	Y						
405000	Е	Y						
406000	Е	Y						
407000	E	Y						
408100	E	Y						
408200	Е	Y						
408300	Е	Y						
411100	Е	Y						
411200	E	Y						
411300	Е	Y						
411400	Е	Y						
411500	E	Y						
411600	Е	Y						
411601	E	Y						
411700	E	Y						
411800	E	Y						
411900	Е	Y						
411910	E	Y						
411912	Е	Y						
411990	Е	Y						
411991	E	Y						
411992	E	Y						
411993	E	Y						
411994	Е	Y						
412000	E	Y						
412050	E	Y						
412100	E	Y						
412200	E	Y						
412250	Е	Y						
412300	Е	Y						
412400	Е	Y						
412500	Е	Y						
412600	E	Y						
412700	Е	Y						
412800	Е	Y						
412900	E	Y						
413000	Е	Y						
413100	Е	Y						
413120	Е	Y						
413200	Е	Y						
413300	E	Y						
413400	Е	Y						
413415	E	Y						
413500	Е	Y						

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 138

Rule Name: Disaster Emergency Fund Code "Y" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "Y" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero perand: Equal (=)

	Lef	t Side Attribute Coml	oination	Right Side Attribute Combination			
		DISASTER					
USSGL Account		EMERGENCY					
Number	Begin/End	FUND CODE		Zero			
413600	Е	Y					
413700	E	Y					
413800	E	Y					
413900	Е	Y					
414000	E	Y					
414100	Е	Y					
414120	Е	Y					
414200	Е	Y					
414201	E	Y					
414300	E	Y					
414400	E	Y					
414500	E	Y					
414600	E	Y					
414700	E	Y					
414800	E	Y					
414900	Е	Y					
415000	Е	Y					
415100	E	Y					
415200	Е	Y					
415300	Е	Y					
415400	Е	Y					
415500	Е	Y					
415700	Е	Y					
415730	Е	Y					
415800	Е	Y					
415900	Е	Y					
415901	Е	Y					
416000	Е	Y					
416500	E	Y					
416512	E	Y					
416600	E	Y					
416612	Е	Y					
416700	Е	Y					
416712	Е	Y					
416800	Е	Y					
417000	Е	Y					
417100	Е	Y					
417200	Е	Y					
417300	E	Y					
417400	Е	Y					
417500	Е	Y					
417590	Е	Y	ļ				
417600	Е	Y					
417690	Е	Y					
418000	E	Y					
418300	Е	Y					
419000	Е	Y					

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 138

Rule Name: Disaster Emergency Fund Code "Y" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "Y" must

Section VII

equal zero for each reported TAS.

Type: SZ: USSGL / Zero

Operand: Equal (=)
Fatal Period:

Proposed Analytical Period:

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		DISASTER	1		Right Side Attribute Combination			
Number		2101101211						
		EMERGENCY						
	Begin/End	FUND CODE		Zero				
419100	E	Y						
419200	Е	Y						
419300	Е	Y						
419500	Е	Y						
419600	Е	Y						
419700	Е	Y						
419900	Е	Y						
420100	E	Y						
420190	E	Y						
421000	E	Y						
421200	E	Y						
421500	E	Y						
421512	E	Y						
422100	Е	Y						
422200	Е	Y						
422300	Е	Y						
422500	Е	Y						
422512	Е	Y						
423000	Е	Y						
423100	Е	Y						
423200	Е	Y						
423300	Е	Y						
423400	E	Y						
424000	E	Y						
425100	E	Y						
425200	E	Y						
425300	Е	Y						
425400	E	Y						
425500	E	Y						
425512	Е	Y						
426000	Е	Y						
426100	E	Y						
426200	E	Y						
426300	E E	Y						
426400 426500	E	Y						
426600	E	Y						
426700 426800	E E	Y						
427100	E	Y						
427300	E	Y						
427500	E	Y						
427600	E	Y						
427700	E	Y						
428300	E	Y						
428500	E	Y						
428600	E	Y						

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 138

Rule Name: Disaster Emergency Fund Code "Y" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "Y" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero perand: Equal (=)

Operand: Fatal Period:

	Lef	t Side Attribute Com	bination	Right S	ide Attribute Com	bination
		DISASTER				
USSGL Account		EMERGENCY				
Number	Begin/End	FUND CODE		Zero		
428700	E	Y				
429000	E	Y				
429500	E	Y				
429590	Е	Y				
431000	E	Y				
432000	E	Y				
435000	E	Y				
435100	E	Y				
435190	Е	Y				
435400	Е	Y				
435500	Е	Y				
435600	Е	Y				
435700	E	Y				
436000	E	Y				
436001	Е	Y				
437000	Е	Y				
438200	Е	Y				
438300	E	Y				
438400	E	Y				
438500	E	Y				
438700	E	Y				
438800	Е	Y				
439000	E	Y				
439100	E	Y				
439190	E	Y				
439200	E	Y				
439300	E	Y				
439400	E	Y				
439401	E	Y				
439402	E	Y				
439412	E	Y				
439432	E	Y	1			
439500 439504	E	Y	1			
439504	E	Y				
	E E	Y				
439700		Y				
439701 439730	E					
439/30	E E	Y				
439800	E	Y	1			
442000	E	Y	1			
443000	E	Y	1			
445000	E	Y				
451000	E	Y				
459000	E	Y	1			
461000	E	Y	1			
462000	E	Y	1			
402000	E	I				

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 138

Rule Name: Disaster Emergency Fund Code "Y" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "Y" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero

Operand: Equal (=) Fatal Period:

Proposed Analytical Period:										
	Left	t Side Attribute Comb		Right Side Attribute Combination						
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero					
462090	Е	Y								
462091	Е	Y								
463500	Е	Y								
465000	Е	Y								
469000	E	Y								
470000	E	Y								
472000	E	Y								
480100	E	Y								
480200	E	Y								
483100	Е	Y								
483200	Е	Y								
487100	Е	Y								
487200	E	Y								
488100	E	Y								
488200	Е	Y								
490100	Е	Y								
490200	Е	Y								
490800	Е	Y								
493100	Е	Y					_			
497100	Е	Y								
497200	Е	Y								
498100	Е	Y								
498200	Е	Y								

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 139

Rule Name: Disaster Emergency Fund Code "Z" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "Z" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero berand: Equal (=)

Operand: I

Left Side Attribute Combination					Right Side Attribute Combination			
		DISASTER						
USSGL Account		EMERGENCY						
Number	Begin/End	FUND CODE			Zero			
403400	Е	Z			0			
404400	Е	Z						
404700	Е	Z						
404800	Е	Z						
405000	Е	Z						
406000	Е	Z						
407000	Е	Z						
408100	Е	Z						
408200	Е	Z						
408300	Е	Z						
411100	Е	Z						
411200	E	Z						
411300	Е	Z						
411400	Е	Z						
411500	Е	Z						
411600	Е	Z						
411601	Е	Z						
411700	Е	Z						
411800	Е	Z						
411900	Е	Z						
411910	Е	Z						
411912	Е	Z						
411990	Е	Z						
411991	Е	Z						
411992	E	Z						
411993	E	Z						
411994	Е	Z						
412000	Е	Z						
412050	Е	Z						
412100	E	Z						
412200	Е	Z				_		
412250	Е	Z						
412300	Е	Z						
412400	Е	Z						
412500	Е	Z						
412600	Е	Z				_		
412700	Е	Z						
412800	Е	Z						
412900	Е	Z						
413000	Е	Z						
413100	Е	Z						
413120	Е	Z						
413200	Е	Z						
413300	Е	Z						
413400	Е	Z						
413415	Е	Z						
413500	Е	Z						

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 139

Rule Name: Disaster Emergency Fund Code "Z" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "Z" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero pperand: Equal (=)

Operand: Fatal Period:

Left Side Attribute Combination					Right Side Attribute Combination			
		DISASTER						
USSGL Account		EMERGENCY			_			
Number	Begin/End	FUND CODE			Zero			
413600	Е	Z						
413700	Е	Z						
413800	E	Z						
413900	E	Z						
414000	Е	Z						
414100	E	Z						
414120	E	Z						
414200	E	Z						
414201	E	Z						
414300	Е	Z						
414400	E	Z						
414500	Е	Z						
414600	E	Z						
414700	Е	Z						
414800	Е	Z						
414900	Е	Z						
415000	Е	Z						
415100	E	Z						
415200	E	Z						
415300	E	Z						
415400	E	Z						
415500	Е	Z						
415700	Е	Z						
415730	E	Z						
415800	E	Z						
415900	E	Z						
415901	E	Z						
416000	E	Z						
416500	E	Z						
416512	E	Z						
416600	E	Z						
416612	Е	Z						
416700	Е	Z						
416712	Е	Z						
416800	Е	Z						
417000	Е	Z						
417100	Е	Z						
417200	Е	Z						
417300	Е	Z						
417400	Е	Z						
417500	Е	Z						
417590	Е	Z						
417600	Е	Z						
417690	Е	Z						
418000	Е	Z						
418300	Е	Z						
419000	Е	Z						

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 139

Rule Name: Disaster Emergency Fund Code "Z" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "Z" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero perand: Equal (=)

Operand: Fatal Period:

	Left Side Attribute Combination					Right Side Attribute Combination			
		DISASTER							
USSGL Account		EMERGENCY							
Number	Begin/End	FUND CODE			Zero				
419100	E	Z							
419200	Е	Z							
419300	Е	Z							
419500	Е	Z							
419600	Е	Z							
419700	Е	Z							
419900	Е	Z							
420100	E	Z							
420190	Е	Z							
421000	Е	Z							
421200	Е	Z							
421500	Е	Z							
421512	Е	Z							
422100	Е	Z							
422200	Е	Z							
422300	E	Z							
422500	Е	Z							
422512	Е	Z							
423000	Е	Z							
423100	Е	Z							
423200	Е	Z							
423300	Е	Z							
423400	Е	Z							
424000	Е	Z							
425100	Е	Z							
425200	Е	Z							
425300	Е	Z							
425400	Е	Z							
425500	Е	Z							
425512	Е	Z							
426000	Е	Z							
426100	Е	Z							
426200	Е	Z							
426300	Е	Z							
426400	Е	Z							
426500	Е	Z							
426600	Е	Z							
426700	Е	Z							
426800	Е	Z							
427100	Е	Z							
427300	Е	Z							
427500	Е	Z							
427600	Е	Z							
427700	Е	Z							
428300	Е	Z							
428500	Е	Z							
428600	Е	Z							

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 139

Rule Name: Disaster Emergency Fund Code "Z" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "Z" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero
Operand: Equal (=)

Operand: Fatal Period:

•	Left Side Attribute Combination					Right Side Attribute Combination			
		DISASTER							
USSGL Account Number	Begin/End	EMERGENCY FUND CODE			Zero				
428700	Е	Z							
429000	Е	Z							
429500	Е	Z							
429590	Е	Z							
431000	Е	Z							
432000	Е	Z							
435000	E	Z							
435100	E	Z							
435190	Е	Z							
435400	E	Z							
435500	E	Z							
435600	Е	Z							
435700	Е	Z							
436000	Е	Z							
436001	E	Z							
437000	E	Z							
438200	E	Z							
438300	E	Z							
438400	E	Z							
438500	E	Z							
438700	E	Z							
438800	E	Z							
439000	E	Z							
439100	E	Z							
439190	E	Z							
439200	E	Z							
439300	E	Z							
439400	E	Z							
439401	Е	Z							
439402	Е	Z							
439412	E	Z							
439432	Е	Z							
439500	Е	Z							
439504	Е	Z							
439600	E	Z							
439700	E	Z							
439701	E	Z							
439730	E	Z							
439800	E	Z							
439900	Е	Z							
442000	E	Z							
443000	E	Z							
445000	E	Z							
451000	E	Z							
459000	Е	Z							
461000	E	Z							
462000	E	Z							

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 139

Rule Name: Disaster Emergency Fund Code "Z" Balance Check

Description: The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "Z" must

equal zero for each reported TAS.

Type: SZ: USSGL / Zero

Operand: Equal (=) **Fatal Period:**

	Left	Side Attribute Combi	nation		Right Si	de Attribute Com	bination
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE		z	Zero .		
462090	Е	Z					
462091	Е	Z					
463500	Е	Z					
465000	Е	Z					
469000	Е	Z					
470000	Е	Z					
472000	Е	Z					
480100	Е	Z					
480200	Е	Z					
483100	E	Z					
483200	E	Z					
487100	E	Z					
487200	E	Z					
488100	Е	Z					
488200	Е	Z					
490100	Е	Z					
490200	E	Z					
490800	E	Z					
493100	Е	Z					
497100	E	Z				_	
497200	E	Z				_	
498100	Е	Z			_	_	
498200	Е	Z					

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 140

Rule Name: SF133 Line 5311 Balance Check

Description: The value of this line must be greater than or equal to zero

Type: LN: Statement Line / Statement Line

Operand: Greater Than Or Equal (>=)

Fatal Period:

Proposed Analytical 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination			Right Side	e Attribute Combination	
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget Execution and Budgetary Resources	5311 - Direct unobligated balance, start of year	+	0		

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 141

Rule Name: SF133 Line 5312 Balance Check

Description: The value of this line must be greater than or equal to zero

Type: LN: Statement Line / Statement Line

Operand: Greater Than Or Equal (>=)

Fatal Period:

Proposed Analytical 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination			Right Side	e Attribute Combination	
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget	5312 - Reimbursable	+	0		
Execution and Budgetary	unobligated balance, start of				
Resources	year				

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 142

Rule Name: SF133 Line 5313 Balance Check

Description: The value of this line must be greater than or equal to zero

Type: LN: Statement Line / Statement Line

Operand: Greater Than Or Equal (>=)

Fatal Period:

Proposed Analytical 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination			Right Side	e Attribute Combination	
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget	5313 - Discretionary	+	0		
Execution and Budgetary	unobligated balance, start of				
Resources	year				

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 143

Rule Name: SF133 Line 5314 Balance Check

Description: The value of this line must be greater than or equal to zero

Type: LN: Statement Line / Statement Line

Operand: Greater Than Or Equal (>=)

Fatal Period:

Proposed Analytical 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination			Right Side	e Attribute Combination	
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget	5314 - Mandatory unobligated	+	0		
Execution and Budgetary	balance, start of year				
Resources					

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 144

Rule Name: SF133 Line 5321 Balance Check

Description: The value of this line must be greater than or equal to zero

Type: LN: Statement Line / Statement Line

Operand: Greater Than Or Equal (>=)

Fatal Period:

Proposed Analytical 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination			Right Side	e Attribute Combination	
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget Execution and Budgetary Resources	5321 - Direct unobligated balance, end of year	+	0		

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 145

Rule Name: SF133 Line 5322 Balance Check

Description: The value of this line must be greater than or equal to zero

Type: LN: Statement Line / Statement Line

Operand: Greater Than Or Equal (>=)

Fatal Period:

Proposed Analytical 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination			Right Side	Attribute Combination	
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget	5322 - Reimbursable	+	0		
Execution and Budgetary	unobligated balance, end of				
Resources	year				

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 146

Rule Name: SF133 Line 5323 Balance Check

Description: The value of this line must be greater than or equal to zero

Type: LN: Statement Line / Statement Line

Operand: Greater Than Or Equal (>=)

Fatal Period:

Proposed Analytical 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination			Right Side	e Attribute Combination	
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget	5323 - Discretionary	+	0		
Execution and Budgetary	unobligated balance, end of				
Resources	year				

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 147

Rule Name: SF133 Line 5324 Balance Check

Description: The value of this line must be greater than or equal to zero

Type: LN: Statement Line / Statement Line

Operand: Greater Than Or Equal (>=)

Fatal Period:

Proposed Analytical 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination			Right Side	e Attribute Combination	
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget	5324 - Mandatory unobligated	+	0		
Execution and Budgetary	balance, end of year				
Resources					

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 148

Rule Name: SF133 Line 5331 Balance Check

Description: The value of this line must be greater than or equal to zero

Type: LN: Statement Line / Statement Line

Operand: Greater Than Or Equal (>=)

Fatal Period:

Proposed Analytical 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination			Right Side	e Attribute Combination	
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget	5331 - Direct obligated	+	0		
Execution and Budgetary	balance, start of year				
Resources					

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 149

Rule Name: SF133 Line 5341 Balance Check

Description: The value of this line must be greater than or equal to zero

Type: LN: Statement Line / Statement Line

Operand: Greater Than Or Equal (>=)

Fatal Period:

Proposed Analytical 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination			Right Side	e Attribute Combination	
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget Execution and Budgetary Resources	5341 - Direct obligated balance, end of year	+	0		

Data Edits - Detail Report

SUPPLEMENT U.S. Standard General Ledger

Edit Rule Number: 151

Rule Name: SF133 Line 5333 Balance Check

Description: The value of this line must be greater than or equal to zero.

Type: LN: Statement Line / Statement Line

Operand: Greater Than Or Equal (>=)

Fatal Period:

Proposed Analytical 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination			Right Side	Attribute Combination	
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget	5333 - Discretionary obligated	+	0		
Execution and Budgetary	balance, start of year				
Resources					

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 152

Rule Name: SF133 Line 5334 Balance Check

Description: The value of this line must be greater than or equal to zero.

Type: LN: Statement Line / Statement Line

Operand: Greater Than Or Equal (>=)

Fatal Period:

Proposed Analytical 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget	5334 - Mandatory obligated	+	0		
Execution and Budgetary	balance, start of year				
Resources					

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 154

Rule Name: SF133 Line 5343 Balance Check

Description: The value of this line must be greater than or equal to zero.

Type: LN: Statement Line / Statement Line

Operand: Greater Than Or Equal (>=)

Fatal Period:

Proposed Analytical 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget	5343 - Discretionary obligated	+	0		
Execution and Budgetary	balance, end of year				
Resources					

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 155

Rule Name: SF133 Line 5344 Balance Check

Description: The value of this line must be greater than or equal to zero.

Type: LN: Statement Line / Statement Line

Operand: Greater Than Or Equal (>=)

Fatal Period:

Proposed Analytical 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Zero		
SF 133: Report on Budget Execution and Budgetary Resources	5344 - Mandatory obligated balance, end of year	+	0		

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 950

Rule Name: Custodial Activity Verification 1

Description: The sum of USSGL accounts 599000 and 599100 must equal current year activity in USSGL account 298000.

Type: LN: Statement Line / Statement Line

Operand: Equal (=)

Fatal Period:

Proposed Analytical 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination			Right Side Attribute Combination			
Statement	Line Number	Operand	Statement	Line Number	Operand	
USSGL Complex Account	298000 - Custodial Liability	+	USSGL Complex Account	599000 - Collections for	+	
				Others SCA		
			USSGL Complex Account	599100 - Accrued Collections	+	
				for Others SCA		

SUPPLEMENT Section VII

U.S. Standard General Ledger Data Edits - Detail Report

Edit Rule Number: 951

Rule Name: Custodial Activity Verification 2

Description: The sum of USSGL accounts 599300 and 599400 must equal current year activity in USSGL account 298500.

Type: LN: Statement Line / Statement Line

Operand: Equal (=)

Fatal Period:

Proposed Analytical 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination			Right Side Attribute Combination			
Statement	Line Number	Operand	Statement	Line Number	Operand	
USSGL Complex Account	298500 - Liability for	+	USSGL Complex Account	599300 - Offset to NonEntity	+	
	NonEntity Assets Not Reported on SCA			Collections SCNP		
	•		USSGL Complex Account	599400 - Offset to NonEntity	+	
				Accrued Collections SCNP		

415500

Е

Fiscal Year 2021 Reporting Section VII

U.S. Standard General Ledger

			General Leager			
		-	Detail Report			
	Edit Rule Number:	21				
	Rule Name:	Fiscal Year Budgetary C				
Description: The amount for the current fiscal year beginning to GTAS calculated beginning balances.				JSSGL accounts must equ	al the amount for the	
	Rule Type:	CL: Closing Edits				
	Operand:	Equal (=)				
	Fatal Period:	01, 02, 03, 04, 05, 06, 07	7, 08, 09, 10, 11, 12			
		•				
	Closing Rule Number:	21.412200				
	Closing USSGL Account:	412200 Authority Adjus	sted for Interest on the Bu	reau of the Fiscal Service	Securities	
	Calculated Pre	closing Balance		412200 Begi	nning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
412200	Е			412200	В	
	<u> </u>					
	Closing Rule Number:	21.412600				
	Closing USSGL Account:	412600 Amounts Appro	priated From Specific Inv	vested TAFS - Receivable	:	
	Calculated Pre	closing Balance		412600 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
408100	Е			412600	В	
412600	Е					
				<u>, </u>		
	Closing Rule Number:	21.412700				
	Closing USSGL Account:	412700 Amounts Appro	ppriated From Specific Inv	vested TAFS - Payable		
	Calculated Pre	closing Balance		412700 Begi	nning Balance	
USSGL Account Number	Begin/End Indicator	Ü		USSGL Account Number	Begin/End Indicator	
412700	Е			412700	В	
		<u> </u>				
	Closing Rule Number:	21.413600				
	Closing USSGL Account:	413600 Contract Autho	rity To Be Liquidated by	Trust Funds		
	Calculated Pre	closing Balance		413600 Begi	nning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
413600	Е			413600	В	
Į.			•	7	•	
	Closing Rule Number:	21.413700				
	Closing USSGL Account:	413700 Transfers of Co	ntract Authority - Allocat	ion		
	Calculated Pre	closing Balance		413700 Begi	nning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
413700	E			413700	В	
I			L			

	Closing Rule Number:	21.413900						
	Closing USSGL Account:	413900 Contract Authority	413900 Contract Authority Carried Forward					
	Calculated Pro	eclosing Balance		413900 Be	ginning Balance			
USSGL Account Number	Begin/End Indicator	Authority Type Code		USSGL Account Number	Begin/End Indicator			
413100	Е			413900	В			
413120	Е							
413200	Е	S						
413300	Е							
413400	Е							
413415	Е							
413500	Е	P/S						
413900	Е							
439200	Е	С						
439300	Е	С						

Closing Rule Number: 21.414900								
Closing USSGL Account: 414900 Borrowing Authority Carried Forward								
	Calculated Pr	eclosing Balance		414900 Be	eginning Balance			
USSGL Account Number	Begin/End Indicator	Authority Type Code		USSGL Account Number	Begin/End Indicator			
414000	Е	P/S		414900	В			
414100	Е							
414120	Е							
414300	Е							
414400	Е							
414500	Е							
414900	Е							
439200	Е	В						
439300	Е	В						

	Closing Rule Number:	21.415300	21.415300					
	Closing USSGL Account:	415300 Transfers of Contract Authority - Non-Allocation						
Calculated Preclosing Balance				415300 Begi	nning Balance			
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator			
415300	Е			415300	В			
415400	Е							

	Closing Rule Numb	er: 21.416600	21.416600					
	Closing USSGL Accou	nt: 416600 Allocations of I	416600 Allocations of Realized Authority - To Be Transferred From Invested Balances					
	Calculated	Preclosing Balance		416600 Begi	nning Balance			
USSGL Account Number	Begin/End Indicato			USSGL Account Number	Begin/End Indicator			
408200	Е			416600	В			
416600	Е							

	Closing Rule Number:	21.417100				
	Closing USSGL Account:	417100 Non-Allocation Transfers of Invested Balances - Receivable				
Calculated Preclosing Balance				417100 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
408300	Е			417100	В	
417100	Е					

	Closing Rule Number:	21.417200					
	Closing USSGL Account:	417200 Non-Allocation Transfers of Invested Balances - Payable					
	Calculated Preclosing Balance				417200 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator		
417200	E			417200	В		

Closing Rule Number:	21.420100				
Closing USSGL Account:	420100 Total Actual Res	sources - Collected			
Calculated Pro	eclosing Balance		420100 Beginning Balance		
Begin/End Indicator	Authority Type Code		USSGL Account Number	Begin/End Indicator	
Е	D/P		420100	В	
Е					
Е	D/P				
Е	D/P				
Е	D/P				
Е	P				
Е	P				
Е	D/P				
Е					
Е	D/E/F/P				
Е	D/E/F/P				
Е	P				
Е					
Е	B/P				
Е	B/P				
Е					
Е					
Е					
Е					
Е	B/P/S				
Е					
Е					
Е					
Е	P/S				
Е					
Е	B/P				
Е	B/P				
Е	P/S				
Е	P				
	D/P/S				
Е	P/S				
E	X				
Е	P/S				
Е	P/S				
Е	P/S				
E	P/S				
	+				
	P/S				
	1				
	Calculated Pr		Authority Type Code	Variable Variable	

	Closing Rule Number:	21.420100			
	Closing USSGL Account:	420100 Total Actual Re	sources - Collected		
	Calculated Pr	eclosing Balance		420100 Beginning Balance	
USSGL Account Number	Begin/End Indicator	Authority Type Code		USSGL Account Number	Begin/End Indicator
425200	Е				
425300	Е				
425400	Е				
425500	Е				
425512	Е	S			
426000	Е				
426100	Е				
426200	Е				
426300	Е				
426400	Е				
426500	Е				
426600	Е				
426700	Е				
426800	Е				
427100	Е				
427300	Е				
427500	Е				
427600	Е				
427700	Е				
429000	Е				
435100	Е				
435400	Е	P			
435500	Е				
435600	Е				
437000	Е				
438700	Е				
438800	Е				
439000	Е				
439100	Е				
439200	Е	D/P/R/S			
439300	Е	D/P/R/S			
490200	Е				
497200	Е				
498200	Е				

	Closing Rule Number: Closing USSGL Account:		sources - Collected - Inter	national Monetary Fun	d
	Calculated Pre	eclosing Balance		420190 Be	ginning Balance
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
411990	Е			420190	В
411991	Е				
411992	Е				
411993	Е				
411994	Е				
417590	Е				
417690	Е				
420190	Е				
435190	Е				

	Closing Rule Number:	21.422100				
	Closing USSGL Account:	422100 Unfilled Customer Orders Without Advance				
Calculated Preclosing Balance 422100 Beginning Balance					nning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
422100	Е			422100	В	
423000	T.					

	Closing Rule Number:	21.422200				
Closing USSGL Account: 422200 Unfilled Customer Orders With Advance						
Calculated Preclosing Balance 422200 Beginning Balance					nning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
422200	Е			422200	В	
423100	Е					

	Closing Rule Number:	21.422300				
	Closing USSGL Account: 422300 Uncollected Subsidy from Program Account					
	Calculated Preclosing Balance				422300 Beginning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
422300	Е			422300	В	

	Closing Rule Number:	21.422500						
	Closing USSGL Account:	422500 Expenditure Tra	422500 Expenditure Transfers From Trust Funds - Receivable					
Calculated Preclosing Balance 422500 Beginning Balance					nning Balance			
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator			
419900	Е			422500	В			
422500	Е							
423200	Е							

428700

Е

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		Closing Edits	s Detail Report			
	Closing Rule Number:	21.422512				
	Closing USSGL Account:	422512 Offsetting Coll for Trust Fund Share - F	ections - Expenditure Tran Prior Year	sfer from Trust Funds -	Receivable - Adjustments	
	Calculated Pre	eclosing Balance		422512 Beş	ginning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
422512	E			422512	В	
		T				
	Closing Rule Number:					
	Closing USSGL Account:	425100 Reimbursemen	ts Earned - Receivable	1		
	Calculated Pre	eclosing Balance	-		ginning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
423300	Е			425100	В	
425100	Е					
		T				
	Closing Rule Number:					
	Closing USSGL Account:		able From Treasury	1		
	Calculated Pre	eclosing Balance	_	428300 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
428300	Е			428300	В	
		T				
	Closing Rule Number:					
	Closing USSGL Account:	<u> </u>	m the Liquidating Fund	•		
	Calculated Pre	eclosing Balance	1		ginning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
428500	Е			428500	В	
		T				
	Closing Rule Number:					
	Closing USSGL Account:		m the Financing Fund	1		
	Calculated Pre	eclosing Balance	7		ginning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
428600	Е			428600	В	
		T				
	Closing Rule Number:					
	Closing USSGL Account:		Receivables			
	Calculated Pre	eclosing Balance	F	· ·	ginning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
					_	
423400	Е			428700	В	

	Closing Rule Number:	21.429500			
	Closing USSGL Account:	429500 Adjustments to the Exchange Stabilization Fund (ESF)			
	Calculated Preclosing Balance			429500 Beginning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
429500	Е			429500	В

	Closing Rule Number:	21.429590				
	Closing USSGL Account:	429590 Adjustments to the International Monetary Fund				
	Calculated Preclosing Balance				429590 Beginning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
429590	Е			429590	В	

	Closing Rule Number:	: 21.436000				
Closing USSGL Account: 436000 Appropriation Purpose Fulfilled - Balance Not Available						
Calculated Preclosing Balance 436000 Beginning Balance					inning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
436000	Е			436000	В	
436001	-					

	Closing Rule Number:	21.438400				
	Closing USSGL Account:	438400 Temporary Red	uction/Cancellation Return	ned by Appropriation		
	Calculated Pre	eclosing Balance		438400 Beg	inning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
412100	Е			438400	В	
412300	Е					
412400	Е					
416800	Е					
435700	Е					
438200	Е					
438300	Е					
438400	Е					
438500	Е					

	Closing Rule Number:	21.439400				
	Closing USSGL Account:	439400 Receipts Unavailable for Obligation Upon Collection				
	Calculated Pre	closing Balance		439400 Begir	nning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
439400	Е			439400	В	
439412	Е					
439600	Е					

439800

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		Closing Edits	Detail Report		
	Closing Rule Number:	21.439401			
	Closing USSGL Account:	439401 Daily Inflation/	Deflation Compensation A	Adjustment - Unavailab	le
	Calculated Pre	closing Balance		439401 Beginning Balance	
USSGL Account Number	count Begin/End Indicator			USSGL Account Number	Begin/End Indicator
439401	Е			439401	В
			*	-	•
	Closing Rule Number:	21.439402			
	Closing USSGL Account:	439402 Daily Inflation/	Deflation Compensation A	Adjustment - Previously	Unavailable
	Calculated Pre	closing Balance		439402 Be	ginning Balance
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
439402	E			439402	В
	Closing Rule Number: Closing USSGL Account:	439700 Appropriations	(special or trust), Borrowi ion - Current-Year Balanc		act Authority Temporaril
	Calculated Pre	closing Balance		439700 Beginning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
415700	Е			439700	В
432000	Е				
439700	Е				
439701	Е				
439900	Е				
	Closing Rule Number:	21.439730			
	Closing USSGL Account:	439730 Appropriations	Temporarily Precluded Fr	om Obligation	
	Calculated Pre	closing Balance		439730 Be	ginning Balance
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
415730	Е			439730	В
439730	Е				
	Closing Rule Number:				
	Closing USSGL Account:	_	ections Temporarily Preclu		
	Calculated Pre	closing Balance			ginning Balance
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
415800	E			439800	В

	Closing Rule Number:	21.445000				
	Closing USSGL Account:	445000 Unapportio	45000 Unapportioned Authority			
	Calculated Pre	closing Balance		445000 Be	ginning Balance	
USSGL Account Number	Begin/End Indicator	TAS Statue	TAS Status Transitioning Code	USSGL Account Number	Begin/End Indicator	
442000	Е	U	N	445000	В	
443000	Е	U	N			
445000	Е	U	N			
451000	Е	U	N			
461000	Е	U	N			
470000	Е	U	N			
				-	-	
	Closing Rule Number:	21.462000				
	Closing USSGL Account:	462000 Unobligate	d Funds Exempt From Appor	rtionment		
	Calculated Pre	closing Balance		462000 Be	ginning Balance	
USSGL Account Number	Begin/End Indicator	TAS Statue	TAS Status Transitioning Code	USSGL Account Number	Begin/End Indicator	
462000	Е	U	N	462000	В	
472000	Е	U	N			
	•	-	·	-	,	
Closing Rule Number: 21.462090						
	Closing USSGL Account:	462090 Unobligate	d Funds Exempt From Appor	tionment - International	Monetary Fund	
	Calculated Pre	closing Balance		462090 Be	ginning Balance	
				TIGGGT		

	Closing Rule Number:	21.462090				
	Closing USSGL Account:	462090 Unobligated Funds Exempt From Apportionment - International Monetary Fund				
	Calculated Preclosing Balance			462090 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
462090	Е			462090	В	

	Closing Rule Number:	21.462091			
	Closing USSGL Account:	462091 Unobligated Funds Exempt From Apportionment - International Monetary Fund - New Arrangements to Borrow (NAB)			
	Calculated Pre	closing Balance		462091 Beginning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
462091	Е			462091	В

	Closing Rule Number:	21.463500			
	Closing USSGL Account:	463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)			
	Calculated Preclosing Balance			463500 Beginning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
463500	Е			463500	В

	Closing Rule Number:	21.465000			
	Closing USSGL Account:	465000 Allotment	s - Expired Authority		
	Calculated Pr	eclosing Balance		465000 Be	eginning Balance
USSGL Account Number	Begin/End Indicator	TAS Statue	TAS Status Transitioning Code	USSGL Account Number	Begin/End Indicator
442000	Е	U	X	465000	В
443000	Е	U	X		
445000	Е	Е	K/N		
445000	Е	U	X		
451000	Е	U	X		
461000	Е	U	X		
462000	Е	U	X		
465000	Е	Е	K/N		
470000	Е	U	X		
472000	Е	U	X		

	Closing Rule Number:	21.480100				
	Closing USSGL Account:	480100 Undelivered Orders - Obligations, Unpaid				
Calculated Preclosing Balance				480100 Begi	nning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
480100	Е			480100	В	
483100	Е					
487100	E					
488100	Е					

	Closing Rule Number:	21.480200				
	Closing USSGL Account:	480200 Undelivered Orders - Obligations, Prepaid/Advanced				
Calculated Preclosing Balance			480200 Beginning Balance			
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
480200	Е			480200	В	
483200	Е					
487200	Е					
488200	Е					

	Closing Rule Number:	21.490100				
	Closing USSGL Account:	490100 Delivered Order	rs - Obligations, Unpaid			
	Calculated Pre	closing Balance		490100 Begir	nning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
490100	Е			490100	В	
493100	Е					
497100	Е					
498100	Е					

		Closing Edits	Detail Report		
	Closing Rule Number:	21.490800			
	Closing USSGL Account:	490800 Authority Outla	yed Not Yet Disbursed		
	Calculated Pre	closing Balance		490800 Beg	inning Balance
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
490800	Е			490800	В
	Edit Rule Number:				
	Rule Name:	Fiscal Year Proprietary		IGGGI	1.1
	Description:	GTAS calculated beginn	ent fiscal year beginning U iing balances.	ISSGL accounts must eq	ual the amount for the
	Rule Type:	CL: Closing Edits			
	Operand:				
	Fatal Period:	01, 02, 03, 04, 05, 06, 07	7, 08, 09, 10, 11, 12		
	Clad. B.1.27	45 101000			
	Closing Rule Number:		Vith Transport		
	Closing USSGL Account:		vitn Treasury	101000 B	· · ъ
USSGL Account	101000 Preci	osing Balance	<u> </u>	USSGL Account	inning Balance
Number	Begin/End Indicator			Number	Begin/End Indicator
101000	Е			101000	В
	Closing Rule Number:				
	Closing USSGL Account:		f the U.S. Government's O		
Hadar	110100 Preck	osing Balance			inning Balance
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
110100	Е			110100	В
	<u> </u>		•		
	Closing Rule Number:	45.110300			
	CI TICCOT A				
	Closing USSGL Account:	110300 Restricted Oper	ating Cash	•	
	_	110300 Restricted Oper osing Balance	ating Cash	110300 Beg	inning Balance
USSGL Account Number	_	_	ating Cash	110300 Beg USSGL Account Number	inning Balance Begin/End Indicator
	110300 Precl	_	ating Cash	USSGL Account	
Number	110300 Preck Begin/End Indicator	_	ating Cash	USSGL Account Number	Begin/End Indicator
Number	110300 Preck Begin/End Indicator	osing Balance	ating Cash	USSGL Account Number	Begin/End Indicator
Number	Begin/End Indicator	osing Balance 45.110900		USSGL Account Number	Begin/End Indicator
Number	Begin/End Indicator E Closing Rule Number: Closing USSGL Account:	osing Balance 45.110900		USSGL Account Number 110300	Begin/End Indicator
Number 110300 USSGL Account	Begin/End Indicator E Closing Rule Number: Closing USSGL Account:	45.110900 110900 Checks Outstan		USSGL Account Number 110300 110900 Beg USSGL Account	Begin/End Indicator B
Number 110300	Begin/End Indicator E Closing Rule Number: Closing USSGL Account: 110900 Precle	45.110900 110900 Checks Outstan		USSGL Account Number 110300 110900 Beg USSGL Account Number	Begin/End Indicator B ginning Balance Begin/End Indicator
Number 110300 USSGL Account Number	Begin/End Indicator E Closing Rule Number: Closing USSGL Account:	45.110900 110900 Checks Outstan		USSGL Account Number 110300 110900 Beg USSGL Account	Begin/End Indicator B
Number 110300 USSGL Account Number	Begin/End Indicator E Closing Rule Number: Closing USSGL Account: 110900 Precle	45.110900 110900 Checks Outstan		USSGL Account Number 110300 110900 Beg USSGL Account Number	Begin/End Indicator B ginning Balance Begin/End Indicator
Number 110300 USSGL Account Number	Begin/End Indicator E Closing Rule Number: Closing USSGL Account: 110900 Precle Begin/End Indicator E	45.110900 110900 Checks Outstan osing Balance 45.111000	ding	USSGL Account Number 110300 110900 Beg USSGL Account Number	Begin/End Indicator B ginning Balance Begin/End Indicator
Number 110300 USSGL Account Number	Begin/End Indicator E Closing Rule Number: Closing USSGL Account: 110900 Preck Begin/End Indicator E Closing Rule Number: Closing USSGL Account:	45.110900 110900 Checks Outstan osing Balance 45.111000	ding	USSGL Account Number 110300 110900 Beg USSGL Account Number 110900	Begin/End Indicator B ginning Balance Begin/End Indicator
Number 110300 USSGL Account Number	Begin/End Indicator E Closing Rule Number: Closing USSGL Account: 110900 Preck Begin/End Indicator E Closing Rule Number: Closing USSGL Account:	45.110900 110900 Checks Outstan osing Balance 45.111000 111000 Undeposited Co	ding	USSGL Account Number 110300 110900 Beg USSGL Account Number 110900	Begin/End Indicator B dinning Balance Begin/End Indicator B

		Closing Edits	s Detail Report		
	Closing Rule Number:	45.112000			
	Closing USSGL Account:				
	-	osing Balance		112000 Be	ginning Balance
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
112000	E			112000	В
	Closing Rule Number:				
	Closing USSGL Account:		d Funds		
	112500 Precl	osing Balance	T		ginning Balance
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
112500	E			112500	В
	Closing Rule Number:	45.113000			
	Closing USSGL Account:	113000 Funds Held Ou	tside of Treasury - Budget	ary	
	113000 Precl	osing Balance		113000 Be	ginning Balance
USSGL Account				USSGL Account	Posin/End I
Number	Begin/End Indicator			Number	Begin/End Indicator
113000	E			113000	В
	Closing Rule Number:	45 113500			
	Closing USSGL Account:		utside of Treasury - Non-Bi	ıdgetary	
	_	osing Balance	uside of fredsury from Bo	1	ginning Balance
USSGL Account	113300 11001	osing Datanec		USSGL Account	Similing Datanee
Number	Begin/End Indicator			Number	Begin/End Indicator
113500	Е			113500	В
	Closing Rule Number:				
	Closing USSGL Account:	113510 Restricted Cash	n Held Outside of Treasury	- Non-Budgetary	
	113510 Precl	osing Balance	_	113510 Bes	ginning Balance
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
113510	E			113510	В
	<u> </u>			1	<u> </u>
	Closing Rule Number:	45.114500			
	Closing USSGL Account:	114500 Cash Held by U	J.S. Disbursing Officers O	utside the Treasury's Ge	eneral Account
	114500 Precl	osing Balance		114500 Be	ginning Balance
USSGL Account	D : /E II !: /			USSGL Account	D : /E II !: /
Number 114500	Begin/End Indicator			Number 114500	Begin/End Indicator
117300	E		<u></u>	114300	<u>u</u>
	Closing Rule Number:	45.119000			
	Closing USSGL Account:				
	3	osing Balance		119000 Be	ginning Balance
USSGL Account Number	Begin/End Indicator	8		USSGL Account Number	Begin/End Indicator
119000	E			119000	B
117000	Ľ			117000	٠

		Closing Edits	Detail Report			
	Closing Rule Number:	45.119090				
	Closing USSGL Account:		ternational Monetary Fund	1		
		osing Balance			ginning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
119090	Е			119090	В	
		<u> </u>	<u>L</u>		<u> </u>	
	Closing Rule Number:	45.119305				
	Closing USSGL Account:		Ionetary Fund - Letter of C	redit		
	119305 Precl	osing Balance	,	119305 Re	ginning Balance	
USSGL Account	117303 11001	Jaranec		USSGL Account	Similing Datanee	
Number	Begin/End Indicator			Number	Begin/End Indicator	
119305	Е			119305	В	
		<u> </u>	<u> </u>			
	Closing Rule Number:	45.119306				
	Closing USSGL Account:		Ionetary Fund - Receivable	/Pavable Currency Vali	uation Adjustment	
		osing Balance			ginning Balance	
USSGL Account	119300 Freci	Using Dalance		USSGL Account	ginning Daiance	
Number	Begin/End Indicator			Number	Begin/End Indicator	
119306	Е			119306	В	
		<u> </u>	<u> </u>			
	Closing Rule Number:	45.119307				
	Closing USSGL Account:		Ionetary Fund - Dollar Der	osits With the IMF		
			tonetary rund - Bonar Bep		-ii D-l	
LICCOL Assessed	11930/ Freci	osing Balance			ginning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
119307	Е			119307	В	
		1				
	Closing Rule Number:	45.119309				
	Closing USSGL Account:	119309 International M	Ionetary Fund - Currency I	Holdings		
	119309 Precl	osing Balance		119309 Beginning Balance		
USSGL Account				USSGL Account		
Number	Begin/End Indicator			Number	Begin/End Indicator	
119309	Е			119309	В	
	Closing Rule Number:	45.119333				
	Closing USSGL Account:	119333 International M	onetary Fund - Reserve Po	sition		
	119333 Precl	osing Balance		119333 Be	ginning Balance	
USSGL Account				USSGL Account		
Number	Begin/End Indicator			Number	Begin/End Indicator	
119333	Е			119333	В	
	Closing Rule Number:	45.119400				
	Closing USSGL Account:	119400 Exchange Stab	lization Fund (ESF) Asset	s - Holdings of Special	Drawing Rights (SDR)	
	119400 Precl	osing Balance		119400 Be	ginning Balance	
USSGL Account Number	Begin/End Indicator	Ü		USSGL Account Number	Begin/End Indicator	
119400	E			119400	B	
113400				119400	Б	

		Closing Edits	s Detail Report			
	Closing Rule Number:	45.119500				
	Closing USSGL Account:		y Assets			
	<u> </u>	osing Balance		119500 Be	ginning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
119500	Е			119500	В	
	I		<u>l</u>		l.	
	Closing Rule Number:	45.120000				
	Closing USSGL Account:	120000 Foreign Currer	ісу			
	120000 Precl	osing Balance		120000 Be	ginning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
120000	Е			120000	В	
	•		<u> </u>	-		
	Closing Rule Number:	45.120500				
	Closing USSGL Account:	120500 Foreign Currer	ncy Denominated Equivalent	nt Assets		
	120500 Precl	osing Balance		120500 Be	ginning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
120500	Е			120500	В	
		-	· ·			
	Closing Rule Number:	45.120900				
	Closing USSGL Account:	120900 Uninvested Fo	reign Currency			
	120900 Precl	osing Balance		120900 Be	ginning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
120900	Е			120900	В	
	Closing Rule Number:					
	Closing USSGL Account:	123500 Foreign Currer	cy Held Outside Of Treasu	5		
	123500 Precl	osing Balance		123500 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
123500	Е			123500	В	
			··	-		
	Closing Rule Number:	45.125000				
	Closing USSGL Account:	125000 Central Accou	nting/Agency Reconciliation	on Account		
	125000 Precl	osing Balance		125000 Be	ginning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
125000	Е			125000	В	
	·		*	7		
	Closing Rule Number:	45.131000				
	Closing USSGL Account:	131000 Accounts Rece	ivable			
	131000 Precl	osing Balance		131000 Be	ginning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
131000	Е			131000	В	
		·				

		Closing Eaits	s Detail Report			
	Closing Rule Number:	45.131900				
	Closing USSGL Account:		Loss on Accounts Receival	ble		
	-	osing Balance			ginning Balance	
USSGL Account Number	Begin/End Indicator	······································		USSGL Account Number	Begin/End Indicator	
131900	E			131900	В	
131700	<u> </u>			131700	<u> </u>	
	Closing Rule Number:	45.132000				
	Closing USSGL Account:		vment Benefit Contribution	ıs Receivable		
		osing Balance	,		ginning Balance	
USSGL Account	13200011001	osing Datanee	Ī	USSGL Account	Januaree	
Number	Begin/End Indicator			Number	Begin/End Indicator	
132000	Е			132000	В	
			<u>,</u>	•		
	Closing Rule Number:	45.132100			·	
	Closing USSGL Account:	132100 Unfunded FEC	A Benefit Contributions R	eceivable		
	132100 Prec	osing Balance		132100 Be	ginning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
132100	Е			132100	В	
	Closing Rule Number:	45.132500				
	Closing USSGL Account:	132500 Taxes Receiva	ble			
		osing Balance		132500 Be	ginning Balance	
USSGL Account Number	Begin/End Indicator	ő		USSGL Account Number	Begin/End Indicator	
132500	Е			132500	В	
	Closing Rule Number: Closing USSGL Account:		Loss on Taxes Receivable			
	132900 Precl	osing Balance		132900 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
132900	Е			132900	В	
	Closing Rule Number:	45.133000				
	Closing USSGL Account:	133000 Receivable for	Transfers of Currently Inve	ested Balances		
	133000 Precl	osing Balance		133000 Bes	ginning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
133000	Е			133000	В	
	Closing Rule Number:		C D : 11		,	
	Closing USSGL Account:	133500 Expenditure Ti	ansiers Receivable			
	133500 Precl	osing Balance		·	ginning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
133500	E			133500	В	

		Closing Eait	s Detail Report		
	Closing Rule Number:	45.134000			
	Closing USSGL Account:		able - Not Otherwise Class	ified	
		osing Balance			ginning Balance
USSGL Account Number	Begin/End Indicator	5		USSGL Account Number	Begin/End Indicator
134000	Е			134000	В
10 1000				10.000	-
	Closing Rule Number:	45.134100			
	Closing USSGL Account:		able - Loans		
	-	osing Balance	2011	13/100 Ro	ginning Balance
USSGL Account	134100 11001	Using Balance		USSGL Account	ginning Datance
Number	Begin/End Indicator			Number	Begin/End Indicator
134100	Е			134100	В
		<u></u>	Ļ		
	Closing Rule Number:	45.134200			
	Closing USSGL Account:		rable - Investments		
		osing Balance		134200 Be	ginning Balance
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
134200	E			134200	В
134200	L			134200	В
	Closing Rule Number:	45 134300			
	Closing USSGL Account:		ahle - Taves		
	-		aoic - Taxes	124200 Po	ainnina Dalanas
134300 Preclosing Balance USSGL Account				134300 Beginning Balance USSGL Account	
Number	Begin/End Indicator			Number	Begin/End Indicator
134300	Е			134300	В
	Closing Rule Number:	45.134400			
	Closing USSGL Account:	134400 Interest Receiv	able on Special Drawing R	ights (SDR)	
	134400 Precl	osing Balance		134400 Be	ginning Balance
USSGL Account				USSGL Account	
Number	Begin/End Indicator			Number	Begin/End Indicator
134400	Е			134400	В
	Closing Rule Number:				
	Closing USSGL Account:		Loss on Interest Receivabl	•	
	134500 Precl	osing Balance			ginning Balance
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
134500	Е			134500	В
	Closing Rule Number:	45.134600			
	Closing USSGL Account:	134600 Allowance for	Loss on Interest Receivable	e - Investments	
	134600 Precl	osing Balance		134600 Be	ginning Balance
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
134600	E			134600	В
		l	1		

		Closing Edits	Detail Report			
	Closing Rule Number:	45.134700				
	Closing USSGL Account:		Loss on Interest Receivabl	e - Not Otherwise Class	sified	
	-	osing Balance			ginning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
134700	E			134700	В	
			<u>I</u>		<u> </u>	
	Closing Rule Number:	45.134800				
	Closing USSGL Account:	134800 Allowance for	Loss on Interest Receivabl	e - Taxes		
	134800 Precl	osing Balance		134800 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
134800	Е			134800	В	
			J <u> </u>		l.	
	Closing Rule Number:	45.135000				
	Closing USSGL Account:	135000 Loans Receivab	ole			
	135000 Precl	osing Balance		135000 Be	ginning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
135000	Е			135000	В	
			<u>L</u>			
	Closing Rule Number:	45.135090				
	Closing USSGL Account:	135090 Loans Receival	ole - International Monetar	y Fund		
	135090 Precl	osing Balance		135090 Be	ginning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
135090	Е			135090	В	
	•		·			
	Closing Rule Number:	45.135100				
	Closing USSGL Account:	135100 Capitalized Loa	an Interest Receivable - No	n-Credit Reform		
	135100 Precl	osing Balance		135100 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
135100	Е			135100	В	
	Closing Rule Number:	45.135900				
	Closing USSGL Account:	135900 Allowance for	Loss on Loans Receivable			
	135900 Precl	osing Balance			ginning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
135900	Е			135900	В	
	<u> </u>		,	7		
	Closing Rule Number:	45.135990				
	Closing USSGL Account:	135990 Allowance for	Loss on Loans Receivable	- International Monetar	ry Fund	
	135990 Precl	osing Balance		135990 Be	ginning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
135990	Е			135990	В	
		·		•		

		Closing Edits	Detail Report			
	Closing Rule Number:	45.136000				
	Closing USSGL Account:		ines Receivable - Not Othe	erwise Classified		
	-	osing Balance			ginning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
136000	E			136000	B	
150000	12			120000		
	Closing Rule Number:	45.136100				
	Closing USSGL Account:	136100 Penalties and F	ines Receivable - Loans			
	136100 Precl	osing Balance		136100 Beg	ginning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
136100	Е			136100	В	
		<u> </u>	<u> </u>			
	Closing Rule Number:	45.136300				
	Closing USSGL Account:	136300 Penalties and F	ines Receivable - Taxes			
	136300 Precl	osing Balance		136300 Beg	ginning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
136300	Е			136300	В	
			<u>l</u>	<u> </u>		
	Closing Rule Number:	45.136500				
	Closing USSGL Account:	136500 Allowance for	Loss on Penalties and Fine	s Receivable - Loans		
	136500 Precl	osing Balance		136500 Bes	ginning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
136500	Е			136500	В	
		<u>. </u>	<u>I.</u>			
	Closing Rule Number:	45.136700				
	Closing USSGL Account:	136700 Allowance for	Loss on Penalties and Fine	s Receivable - Not Othe	rwise Classified	
	136700 Precl	osing Balance		136700 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
136700	Е			136700	В	
			<u> </u>	•	t.	
	Closing Rule Number:	45.136800				
	Closing USSGL Account:	136800 Allowance for	Loss on Penalties and Fine	s Receivable - Taxes		
	136800 Precl	osing Balance		136800 Beg	ginning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
136800	Е			136800	В	
			1.			
	Closing Rule Number:	45.137000				
	Closing USSGL Account:	137000 Administrative	Fees Receivable - Not Oth	nerwise Classified		
	137000 Precl	osing Balance		137000 Beş	ginning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
137000	Е			137000	В	

		Closing Ear	s Detail Report			
	Closing Rule Number:	45.137100				
	Closing USSGL Account:		e Fees Receivable - Loans			
	-	osing Balance		137100 Bes	ginning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number Begin/End In		
	E			137100	B B	
137100	E			13/100	В	
	Closing Rule Number:	45 127200				
			- Face Dessirable Torres			
	Closing USSGL Account:		e rees Receivable - Taxes	40 7 000 D		
******	137300 Preci	osing Balance	ſ	`	ginning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
137300	E			137300	В	
137300	L			137300	В	
	Closing Rule Number:	45.137400				
	Closing USSGL Account:		itution Receivable			
		osing Balance	itation receivable	127400 Day	rinning Polones	
USSCI Assemb	15/400 Freci	osing Dalance	T	USSGL Account	ginning Balance	
USSGL Account Number	Begin/End Indicator			Number	Begin/End Indicator	
137400	E			137400	В	
137,100				157 100		
	Closing Rule Number:	45.137500				
	Closing USSGL Account:		· Loss on Administrative Fe	es Receivable - Loans		
		osing Balance			ginning Balance	
USSGL Account		osing Barance		USSGL Account		
Number	Begin/End Indicator			Number	Begin/End Indicator	
137500	Е			137500	В	
		1				
	Closing Rule Number:					
	Closing USSGL Account:	137700 Allowance for	Loss on Administrative Fe	es Receivable - Not Oth	erwise Classified	
	137700 Precl	osing Balance		137700 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
137700	E			137700	B	
137700	L			137700		
	Closing Rule Number:	45.137800				
	Closing USSGL Account:		· Loss on Administrative Fe	es Receivable - Taves		
			Loss on Administrative Fe		ginning Balance	
LICCOL Assessed	13/800 Preci	osing Balance			ginning Daiance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
137800	E			137800	В	
		<u>l</u>	<u> </u>	1		
	Closing Rule Number:	45.137900				
	Closing USSGL Account:		Loss on Criminal Restituti	on Receivable		
		osing Balance			ginning Balance	
USSGL Account		osing Dalance		USSGL Account		
Number	Begin/End Indicator			Number	Begin/End Indicator	
137900	Е			137900	В	

		Closing Ear	ts Detail Report			
	Closing Rule Number:	45.138000				
	Closing USSGL Account:		able - Troubled Assets Relie	ef Program		
	-	osing Balance		_	ginning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
138000	Е			138000	В	
10000				120000		
	Closing Rule Number:	45.138100				
	Closing USSGL Account:		vable - Loans - Troubled As	ssets Relief Program		
	-	osing Balance			ginning Balance	
USSGL Account	13010011100	Using Datanec		USSGL Account	T Datance	
Number	Begin/End Indicator			Number	Begin/End Indicator	
138100	Е			138100	В	
		<u></u>	ļ	<u></u>		
	Closing Rule Number:	45.138400				
	Closing USSGL Account:		vable - Foreign Currency D	enominated Assets		
	-	osing Balance		1	ginning Balance	
USSGL Account	130400 1 1601	osing Dalance		USSGL Account	maing Datanec	
Number	Begin/End Indicator			Number	Begin/End Indicator	
138400	Е			138400	В	
		L				
	Closing Rule Number:	45.138500				
	Closing USSGL Account:		r Loss on Interest Receivabl	e - Loans - Troubled As	sets Relief Program	
		osing Balance			ginning Balance	
USSGL Account Number	Begin/End Indicator	g		USSGL Account Number	Begin/End Indicator	
138500	E			138500	В	
		<u>L</u>				
	Closing Rule Number:	45.138900				
	Closing USSGL Account:		r Subsidy - Loans - Trouble	d Assets Relief Program		
	-	osing Balance	Duollay Doullo ITouote	138900 Beginning Balance		
USSGL Account	130700 11601	osing Datance		USSGL Account	January Datance	
Number	Begin/End Indicator			Number	Begin/End Indicator	
138900	Е			138900	В	
	<u> </u>		Ţ		<u></u>	
	Closing Rule Number:	45.139900				
	Closing USSGL Account:	139900 Allowance fo	r Subsidy			
	<u> </u>	osing Balance		139900 Rec	ginning Balance	
USSGL Account	157700 11001			USSGL Account	,	
Number	Begin/End Indicator			Number	Begin/End Indicator	
139900	Е			139900	В	
		<u>. </u>				
	Closing Rule Number:	45.141000				
	Closing USSGL Account:		Prepayments			
		osing Balance	-I	141000 Ros	ginning Balance	
USSGL Account		osnig Dalance		USSGL Account		
Number	Begin/End Indicator			Number	Begin/End Indicator	
141000	Е			141000	В	

Closing Rule Number: 45.151200 Closing USSGL Account: 151200 Operating Materials and Supplies Held in Reserve for Future Use 151200 Preclosing Balance 151200 Beginning USSGL Account USSGL Account	in/End Indicator		
Closing USSGL Account: 151100 Operating Materials and Supplies Held for Use 151100 Preclosing Balance 151100 Beginning USSGL Account Number Begin/End Indicator Closing Rule Number: 45.151200 Closing USSGL Account: 151200 Operating Materials and Supplies Held in Reserve for Future Use 151200 Preclosing Balance 151200 Beginning USSGL Account Number Begin/End Indicator Begin/End Indi	in/End Indicator		
151100 Preclosing Balance USSGL Account Number Begin/End Indicator Closing Rule Number: Closing USSGL Account: 151200 Preclosing Balance 151200 Preclosing Balance USSGL Account Number Begin/End Indicator USSGL Account Number Begin/End Indicator USSGL Account Number USSGL Account Number Begin/End Indicator USSGL Account Number Begin/End Indicator Begin/End Indicator USSGL Account Number Begin/End Indicator	in/End Indicator		
USSGL Account Number Begin/End Indicator E Closing Rule Number: 45.151200 Closing USSGL Account: 151200 Operating Materials and Supplies Held in Reserve for Future Use 151200 Preclosing Balance USSGL Account Number Begin/End Indicator Begin/End Indicator Begin/End Indicator USSGL Account Number Begin/End Indicator	in/End Indicator		
Total Color E			
Closing USSGL Account: 151200 Operating Materials and Supplies Held in Reserve for Future Use 151200 Preclosing Balance 151200 Beginning USSGL Account Number Begin/End Indicator Begin/End Indicator	Balance		
Closing USSGL Account: 151200 Operating Materials and Supplies Held in Reserve for Future Use 151200 Preclosing Balance 151200 Beginning USSGL Account Number Begin/End Indicator Begin/End Indicator	Balance		
151200 Preclosing Balance 151200 Beginning USSGL Account Number Begin/End Indicator Begin 151200 Preclosing Balance USSGL Account Number Begin/End Indicator Begin/End Indicator Begin Balance	Balance		
USSGL Account Number Begin/End Indicator USSGL Account Number Begin	Balance		
Number Begin/End Indicator Begi			
151200 E 151200 B	in/End Indicator		
Closing Rule Number: 45.151300			
Closing USSGL Account: 151300 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable			
151300 Preclosing Balance 151300 Beginning	Balance		
USSGL Account Number Begin/End Indicator Begin	in/End Indicator		
151300 E 151300 B			
Closing Rule Number: 45.151400			
Closing USSGL Account: 151400 Operating Materials and Supplies Held for Repair			
151400 Preclosing Balance 151400 Beginning	Balance		
USSGL Account Number Begin/End Indicator USSGL Account Number Begin	in/End Indicator		
151400 E 151400 B			
Closing Rule Number: 45.151600			
Closing USSGL Account: 151600 Operating Materials and Supplies in Development			
151600 Preclosing Balance 151600 Beginning	151600 Beginning Balance		
USSGL Account Number Begin/End Indicator USSGL Account Number Begin/End Indicator	in/End Indicator		
151600 E 151600 B			
Closing Rule Number: 45.151900			
Closing USSGL Account: 151900 Operating Materials and Supplies - Allowance			
151900 Preclosing Balance 151900 Beginning	Balance		
USSGL Account Number Begin/End Indicator USSGL Account Number Begin/End Indicator	in/End Indicator		
151900 E 151900 B			
Closing Rule Number: 45.152100			
Closing USSGL Account: 152100 Inventory Purchased for Resale			
152100 Preclosing Balance 152100 Beginning	Balance		
USSGL Account USSGL Account	in/End Indicator		
Number Begin/End Indicator Begi			

		Closing Edit	s Detail Report			
	Closing Rule Number:	45.152200				
	Closing USSGL Account:		d in Reserve for Future Sale			
		osing Balance			ginning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
152200	Е			152200	В	
		I				
	Closing Rule Number:	45.152300				
	Closing USSGL Account:	152300 Inventory Hel	d for Repair			
	152300 Precl	osing Balance		152300 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
152300	Е			152300	В	
	•		<u> </u>	-		
	Closing Rule Number:	45.152400				
	Closing USSGL Account:	152400 Inventory - Ex	ccess, Obsolete, and Unserv	riceable		
	152400 Precl	osing Balance		152400 Be	ginning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
152400	E			152400	B	
132400	E			132400	D	
	Closing Rule Number:	45 152500				
	Closing USSGL Account:		nw Materials			
		osing Balance		152500 Be	ginning Balance	
USSGL Account	132300 11001			USSGL Account		
Number	Begin/End Indicator			Number	Begin/End Indicator	
152500	Е			152500	В	
		<u> </u>				
	Closing Rule Number:					
	Closing USSGL Account:		ork-in-Process			
	152600 Precl	osing Balance	<u> </u>	152600 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
152600	E			152600	В	
	Closing Rule Number:	45.152700				
	Closing USSGL Account:	152700 Inventory - Fi	nished Goods			
	152700 Precl	osing Balance		152700 Be	ginning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
152700	Е			152700	В	
	Closing Rule Number:	45.152900				
	Closing USSGL Account:	152900 Inventory - Al	lowance			
	152900 Precl	osing Balance		152900 Be	ginning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
152900	Е			152900	В	

		Closing Edit	s Detail Report			
	Closing Rule Number:	45.153100				
	Closing USSGL Account:		ary Instruments			
		osing Balance	•	153100 Be	ginning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
153100	E			153100	В	
		l	ļ.		<u>'</u>	
	Closing Rule Number:	45.153200				
	Closing USSGL Account:	153200 Seized Cash I	Deposited			
	153200 Precl	osing Balance		153200 Be	ginning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
153200	Е			153200	В	
			ļ.			
	Closing Rule Number:	45.154100				
	Closing USSGL Account:	154100 Forfeited Prop	perty Held for Sale			
	154100 Precl	osing Balance		154100 Be	ginning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
154100	Е			154100	В	
	Closing Rule Number:	45.154200				
	Closing USSGL Account:	154200 Forfeited Prop	perty Held for Donation or l	Use		
	154200 Precl	osing Balance		154200 Be	ginning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
154200	Е			154200	В	
	<u>'</u>		·	•		
	Closing Rule Number:	45.154900				
	Closing USSGL Account:	154900 Forfeited Prop	perty - Allowance			
	154900 Precl	osing Balance		154900 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
154900	Е			154900	В	
			:			
	Closing Rule Number:	45.155100				
	Closing USSGL Account:	155100 Foreclosed Pr	operty	_		
	155100 Precl	osing Balance			ginning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
155100	Е			155100	В	
	<u> </u>		·	-	·	
	Closing Rule Number:	45.155900				
	Closing USSGL Account:	155900 Foreclosed Pr	operty - Allowance			
	155900 Precl	osing Balance		155900 Be	ginning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
155900	Е			155900	В	

		Closing Edits	s Detail Report			
	Closing Rule Number:	45.156100				
	Closing USSGL Account:		Held Under Price Support a	nd Stabilization Suppor	t Programs	
		osing Balance	T		ginning Balance	
USSGL Account Number	Begin/End Indicator	osing buttinee		USSGL Account Number	Begin/End Indicator	
156100	E			156100	B B	
130100	L L			130100	В	
	Closing Rule Number:	45.156900				
	Closing USSGL Account:	156900 Commodities -	Allowance			
	156900 Precl	osing Balance		156900 Be	ginning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
156900	Е			156900	В	
		<u></u>	<u> </u>			
	Closing Rule Number:	45.157100				
	Closing USSGL Account:	157100 Stockpile Mate	rials Held in Reserve			
	157100 Precl	osing Balance		157100 Be	ginning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
157100	E			157100	B	
137100	L			13/100	В	
	Closing Rule Number:	45 157200				
	Closing USSGL Account:		rials Held for Sale			
	_	osing Balance		157200 Ro	ginning Balance	
USSGL Account	13/20011001	osing Balance		USSGL Account	gilling Dalance	
Number	Begin/End Indicator			Number	Begin/End Indicator	
157200	Е			157200	В	
	Closing Rule Number:	45.159100				
	Closing USSGL Account:	159100 Other Related	Property			
	159100 Precl	osing Balance		159100 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
159100	Е			159100	В	
	1	I	<u>'</u>	•	<u>'</u>	
	Closing Rule Number:	45.159900				
	Closing USSGL Account:	159900 Other Related	Property - Allowance			
	159900 Precl	osing Balance		159900 Be	ginning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
159900	E			159900	В	
		<u>I</u>	<u>J </u>		<u>l</u> -	
	Closing Rule Number:	45.161000				
	Closing USSGL Account:		U.S. Treasury Securities Is	ssued by the Bureau of t	the Fiscal Service	
	5	osing Balance	,	1	ginning Balance	
USSGL Account Number	Begin/End Indicator	g		USSGL Account Number	Begin/End Indicator	
161000	E			161000	B	
101000	L	I	1	101000		

		Closing Ed	lits Detail Report			
	Closing Rule Number:	45.161100				
			U.S. Treasury Securities Issu	ued by the Bureau of the	e Fiscal Service	
	-	osing Balance	,	-	ginning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
161100	E			161100	В	
101100	-			101100		
	Closing Rule Number:	45.161200				
	G		U.S. Treasury Securities Iss	ued by the Bureau of the	e Fiscal Service	
		osing Balance	,	161200 Beginning Balance		
USSGL Account				USSGL Account	<u> </u>	
Number	Begin/End Indicator			Number	Begin/End Indicator	
161200	Е			161200	В	
		-	·		<u>'</u>	
	Closing Rule Number:	45.161300				
	Closing USSGL Account:		n of Discount and Premium of	on U.S. Treasury Securi	ties Issued by the Bureau o	
		the Fiscal Service		1/1200 P	sinning D-1	
USCI Assemb	101300 Preci	osing Balance		<u> </u>	ginning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
161300	Е			161300	В	
		Į.				
	Closing Rule Number:	45.161800				
	Closing USSGL Account:		ıstment - Investments			
161800 Preclosing Balance				161800 Beginning Balance		
USSGL Account Number	Begin/End Indicator	5		USSGL Account Number	Begin/End Indicator	
161800	Е			161800	В	
		<u>l </u>		<u> </u>		
	Closing Rule Number:	45.162000				
	Closing USSGL Account:	162000 Investments	in Securities Other Than the	Bureau of the Fiscal Se	rvice Securities	
162000 Preclosing Balance				162000 Beginning Balance		
USSGL Account				USSGL Account		
Number	Begin/End Indicator			Number	Begin/End Indicator	
162000	Е			162000	В	
		<u> </u>				
	Closing Rule Number:					
			Securities Other Than the B			
162100 Preclosing Balance				162100 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
162100	E E			162100	B B	
102100	_ c	<u> </u>		102100	D	
	Closing Rule Number:	45 162200				
	_		Securities Other Than the B	ureau of the Fiscal Sarv	ice Securities	
162200 Preclosing Balance			. Securities Other Than the B	Bureau of the Fiscal Service Securities		
		osing baiance		.	ginning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
162200	E	l		162200	В	

		Closing Edit	s Detail Report			
	Closing Rule Number:	45.162300				
	Closing USSGL Account:	162300 Amortization Service Securities	of Discount and Premium of	on Securities Other Than	n the Bureau of the Fiscal	
	162300 Precl	osing Balance 162300 Beginning Bala			ginning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
162300	Е			162300	В	
	Closing Rule Number:					
	Closing USSGL Account:	163000 Investments in	U.S. Treasury Zero Coup	on Bonds Issued by the	Bureau of the Fiscal Service	
	163000 Precl	osing Balance		163000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
163000	E			163000	B	
103000	L		<u> </u>	103000	B	
	Closing Rule Number:	45.163100				
	Closing USSGL Account:		J.S. Treasury Zero Coupon	Bonds Issued by the Bu	reau of the Fiscal Service	
	163100 Precl	osing Balance		163100 Be	ginning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
163100	Е			163100	В	
	•	I.	1.		<u>-</u>	
	Closing Rule Number:	45.163300				
	Closing USSGL Account:		of Discount on U.S. Treasu	ry Zero Coupon Bonds	Issued by the Bureau of the	
		Fiscal Service				
	163300 Precl	osing Balance		163300 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
163300	Е			163300	В	
		r .				
	Closing Rule Number:					
	Closing USSGL Account:	164200 Preferred Stoc	k Accounted for Under the	Provisions of the Feder	ral Credit Reform Act	
164200 Preclosing Balance				164200 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
164200	E			164200	B	
101200		<u></u>		101200	D	
	Closing Rule Number:	45.164300				
	Closing USSGL Account:	164300 Allowance for	Subsidy - Preferred Stock	Accounted for Under th	ne Provisions of the Federal	
	Closing USSGL Account.	Credit Reform Act		1		
164300 Preclosing Balance				164300 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
164300	Е			164300	В	
	Closing Rule Number:					
	Closing USSGL Account:	164400 Common Stoc	k Accounted for Under the	Provisions of the Feder	ral Credit Reform Act	
164400 Preclosing Balance				164400 Beginning Balance		
USSGL Account	Design /E all I all			USSGL Account	Design (F. 11 11	
Number	Begin/End Indicator			Number	Begin/End Indicator	
164400	Е			164400	В	

Number Begin/End Indicator			Closing Eait	s Detail Report			
		Closing Rule Number:	45.164500				
		Closing USSGL Account:		Subsidy - Common Stock	Accounted for Under th	e Provisions of the Federal	
Number Begin/End Indicator	164500 Preclosing Balance				164500 Beginning Balance		
Closing Rule Number 45,16400	USSGL Account Number	Begin/End Indicator				Begin/End Indicator	
	164500	Е			164500	В	
					1		
		Closing Rule Number:	45.164600				
USSGL Account Number Hegin/End Indicator Heldotto Heldot		Closing USSGL Account:	164600 Discount on Se	ecurities Account for Unde	r the Provisions of the F	ederal Credit Reform Act	
	164600 Precl		osing Balance		164600 Beginning Balance		
Closing Rule Number: A5.164700 Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act A5.164700 Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act A5.164700 Regin/End Indicator USSGL Account Number Begin/End Indicator	USSGL Account Number	Begin/End Indicator				Begin/End Indicator	
Closing USSGL Account Number Segin/End Indicator Segin/End	164600	Е			164600	В	
Closing USSGL Account Number Segin/End Indicator Segin/End		<u>'</u>		<u>.</u>			
Total Tota		Closing Rule Number:	45.164700				
Testing Rule Number Segin/End Indicator		Closing USSGL Account:		ecurities Accounted for Un	der the Provisions of the	e Federal Credit Reform	
USSGL Account Number Begin/End Indicator E					17.4500 D	ainnina Dalar	
	LICCU Assessed	164700 Precl	osing Balance			guining Balance	
Closing Rule Number: 165000 Precioning Balance 165000 Beginning Balance 165000 Begin/End Indicator 165000 Begin/End Indicator 165000 Begin/End Indicator 165000 Begin/End Indicator 165000 Begin/End Indicator 165000 Begin/End Indicator 165000 Begin/End Indicator 165000 Begin/End Indicator 165000 Begin/End Indicator 165000 Begin/End Indicator 165000 Begin/End Indicator 165100 Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise 165100 Precioning Balance 165100 Begin/End Indicator 165100 Begin/End Indicator 165100 Begin/End Indicator 165100 Begin/End Indicator 165100 Begin/End Indicator 165100 Begin/End Indicator 165100 Begin/End Indicator 165100 Begin/End Indicator 165100 Begin/End Indicator 165200 Precioning Balance 165200 Common Stock Warrants in Federal Government Sponsored Enterprise 165200 Precioning Balance 165200 Begin/End Indicator 165200 Begin/End Indicator 165200 Begin/End Indicator 165200 Begin/End Indicator 165200 Begin/End Indicator 165200 Begin/End Indicator 165200 Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise 165300 Precioning Balance 165300 Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise 165300 Precioning Balance 165300 Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise 165300 Precioning Balance 165300 Begin/End Indicator 165300 Precioning Balance 165300 Begin/End Indicator 1	Number	Begin/End Indicator				Begin/End Indicator	
Closing USSGL Account Number Begin/End Indicator	164700	Е			164700	В	
Closing USSGL Account Number Begin/End Indicator				<u>.</u>		I.	
165000 Preclosing Balance 165000 Beginning Balance USSGL Account Number Begin/End Indicator Begin/En		Closing Rule Number:	45.165000				
USSGL Account Rumber Begin/End Indicator Begin/End Indicat		Closing USSGL Account:	165000 Preferred Stoc	k in Federal Government S	ponsored Enterprise		
Number Begin/End Indicator Begin/End Indicator Begin/End Indicator Begin/End Indicator Begin/End Indicator Indic		165000 Precl	osing Balance		165000 Beginning Balance		
Closing Rule Number: Closing USSGL Account Number Begin/End Indicator Closing USSGL Account Number Closing USSGL Account Number Begin/End Indicator Closing Rule Number: Closing USSGL Account Number Begin/End Indicator Closing USSGL Account Number Closing USSGL Account Number Begin/End Indicator Closing USSGL Account Number Begin/End Indicator Closing USSGL Account Number Begin/End Indicator Closing Rule Number: Closing USSGL Account Number Begin/End Indicator Closing Rule Number: Closing Rule Number: Closing USSGL Account Number Begin/End Indicator Closing USSGL Account Number Begin/End Indicator Closing USSGL Account Closing Rule Number: Begin/End Indicator Closing USSGL Account Closing USSGL Account Number Begin/End Indicator Closing USSGL Account Closing US	USSGL Account Number	Begin/End Indicator				Begin/End Indicator	
Closing USSGL Account Number Begin/End Indicator Closing Rule Number: 165200 Preclosing Balance Closing USSGL Account Number Begin/End Indicator Closing Rule Number: 165200 Preclosing Balance USSGL Account Number Closing Rule Number: 165200 Preclosing Balance USSGL Account Number Begin/End Indicator Closing Rule Number: 165200 Preclosing Balance USSGL Account Number Begin/End Indicator Closing Rule Number: 165200 E Closing Rule Number: 165200 E Closing Rule Number: Begin/End Indicator 165200 Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise USSGL Account Number Begin/End Indicator 165200 B Closing USSGL Account: 165300 Preclosing Balance USSGL Account Number Begin/End Indicator USSGL Account Number Begin/End Indicator USSGL Account Number Begin/End Indicator USSGL Account Number Begin/End Indicator Begin/End Indicator	165000	Е			165000	В	
Closing USSGL Account Number Begin/End Indicator Closing Rule Number: 165200 Preclosing Balance Closing USSGL Account Number Begin/End Indicator Closing Rule Number: 165200 Preclosing Balance USSGL Account Number Closing Rule Number: 165200 Preclosing Balance USSGL Account Number Begin/End Indicator Closing Rule Number: 165200 Preclosing Balance USSGL Account Number Begin/End Indicator Closing Rule Number: 165200 E Closing Rule Number: 165200 E Closing Rule Number: Begin/End Indicator 165200 Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise USSGL Account Number Begin/End Indicator 165200 B Closing USSGL Account: 165300 Preclosing Balance USSGL Account Number Begin/End Indicator USSGL Account Number Begin/End Indicator USSGL Account Number Begin/End Indicator USSGL Account Number Begin/End Indicator Begin/End Indicator				•	7		
SSGL Account Number Begin/End Indicator		Closing Rule Number:	45.165100				
USSGL Account Number Begin/End Indicator Closing Rule Number: Closing USSGL Account: 165200 Common Stock Warrants in Federal Government Sponsored Enterprise 165200 E Closing USSGL Account: Number Begin/End Indicator Begin/End Indicator Closing USSGL Account: Number Begin/End Indicator Closing USSGL Account: Number Begin/End Indicator Closing USSGL Account: Number Begin/End Indicator Closing USSGL Account: Number Begin/End Indicator Closing USSGL Account: Number Begin/End Indicator Closing USSGL Account: 165300 Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise 165300 Preclosing Balance USSGL Account Number: Rumber Begin/End Indicator Begin/End Indicator USSGL Account Number Begin/End Indicator		Closing USSGL Account:	165100 Market Adjust	ment - Senior Preferred Sto	ock in Federal Governm	ent Sponsored Enterprise	
Number Begin/End Indicator Begin/End Indicator Begin/End Indicator		165100 Precl	osing Balance		165100 Beginning Balance		
Closing Rule Number: 45.165200 Closing USSGL Account: 165200 Common Stock Warrants in Federal Government Sponsored Enterprise 165200 Preclosing Balance USSGL Account Number Begin/End Indicator E Closing Rule Number: 45.165300 E Closing Rule Number: 45.165300 Closing USSGL Account: 165300 Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise 165200 B Closing Rule Number: 45.165300 Closing USSGL Account: 165300 Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise 165300 Preclosing Balance USSGL Account Number: 165300 Beginning Balance USSGL Account Number Begin/End Indicator	USSGL Account	Donin/End Indicator				Dogin/End Indicator	
Closing Rule Number: 45.165200 Closing USSGL Account: 165200 Common Stock Warrants in Federal Government Sponsored Enterprise 165200 Preclosing Balance USSGL Account Number Begin/End Indicator Begin/End Indicator Begin/End Indicator Begin/End Indicator Begin/End Indicator Begin/End Indicator Begin/End Indicator Begin/End Indicator Begin/End Indicator Begin/End Indicator Begin/End Indicator Begin/End Indicator Begin/End Indicator Begin/End Indicator Begin/End Indicator Begin/End Indicator Begin/End Indicator Begin/End Indicator							
Closing USSGL Account: 165200 Preclosing Balance USSGL Account Number Begin/End Indicator Closing Rule Number: Closing USSGL Account: Closing USSGL Account: Closing USSGL Account: Closing Rule Number: Closing USSGL Account: Closing USSG	103100	E		<u> </u>	103100	D	
Closing USSGL Account: 165200 Preclosing Balance USSGL Account Number Begin/End Indicator Closing Rule Number: Closing USSGL Account: Closing USSGL Account: Closing USSGL Account: Closing Rule Number: Closing USSGL Account: Closing USSG		Closing Rule Number:	45 165200				
165200 Preclosing Balance USSGL Account Number Begin/End Indicator E Closing Rule Number: 45.165300 Closing USSGL Account: 165300 Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise 165300 Preclosing Balance USSGL Account Number Begin/End Indicator USSGL Account Number Begin/End Indicator				k Warrants in Federal Gove	ernment Sponsored Ente	erprise	
USSGL Account Number Begin/End Indicator Closing Rule Number: 45.165300 165300 B		5	_		•	•	
Number Begin/End Indicator Number Begin/End Indicator	USSGL Account	10020011001					
Closing Rule Number: 45.165300 Closing USSGL Account: 165300 Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise 165300 Preclosing Balance USSGL Account Number Begin/End Indicator Begin/End Indicator	Number	Begin/End Indicator				Begin/End Indicator	
Closing USSGL Account: 165300 Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise 165300 Preclosing Balance USSGL Account Number Begin/End Indicator Begin/End Indicator	165200	Е			165200	В	
Closing USSGL Account: 165300 Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise 165300 Preclosing Balance USSGL Account Number Begin/End Indicator Begin/End Indicator							
165300 Preclosing Balance USSGL Account Number Begin/End Indicator 165300 Beginning Balance USSGL Account Number Begin/End Indicator Begin/End Indicator		g					
USSGL Account Number Begin/End Indicator USSGL Account Number Begin/End Indicator		3	_	165300 Market Adjustment - Common Stock Warrants in Federal Government Sponsored E			
Number Begin/End Indicator Number Begin/End Indicator	165300 Precl		osing Balance				
165300 E 165300 B	USSGL Account Number	Begin/End Indicator				Begin/End Indicator	
	165300	E			165300	В	

		Closing Ed	its Detail Report			
	Closing Rule Number:	45.167000				
	Closing USSGL Account:		estments			
	-	osing Balance		167000 Be	ginning Balance	
USSGL Account Number	Begin/End Indicator	<u></u>		USSGL Account Number	Begin/End Indicator	
167000	E			167000	В	
107000	<u> </u>			107000		
	Closing Rule Number:	45.167100				
	Closing USSGL Account:		Foreign Investments			
		osing Balance		167100 Beginning Balance		
USSGL Account	10/10011001			USSGL Account	gilling Datanee	
Number	Begin/End Indicator			Number	Begin/End Indicator	
167100	Е			167100	В	
				•	<u> </u>	
	Closing Rule Number:	45.167200				
	Closing USSGL Account:	167200 Premium on	Foreign Investments			
	167200 Precl	osing Balance		167200 E	Inding Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
167200	Е			167200	В	
107200			<u> </u>	10.200		
	Closing Rule Number:	45.167900				
	_		hange Rate Revalue Adjustm	ents - Investments		
		osing Balance			ginning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
167900	E			167900	В	
		<u>I</u>	<u> </u>			
	Closing Rule Number:	45.169000				
	Closing USSGL Account:	169000 Other Invest	ments			
	-	osing Balance		169000 Be	ginning Balance	
USSGL Account	10,000 1100	g		USSGL Account		
Number	Begin/End Indicator			Number	Begin/End Indicator	
169000	Е			169000	В	
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	Closing Rule Number:	45.171100				
	Closing USSGL Account:	171100 Land and La	and Rights			
	171100 Precl	osing Balance		171100 Be	ginning Balance	
USSGL Account				USSGL Account		
Number	Begin/End Indicator			Number	Begin/End Indicator	
171100	Е			171100	В	
	Closing Rule Number:					
	Closing USSGL Account:	171200 Improvemen	its to Land			
	171200 Precl	osing Balance		171200 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
171200	Е			171200	В	
				-		

		Closing Ed	lits Detail Report				
	Closing Rule Number:	45.171900					
	=		d Depreciation on Improvem	ents to Land			
	171900 Precl	osing Balance		171900 Be	ginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator		
171900	Е			171900	В		
			*	-	·		
	Closing Rule Number:						
	-		72000 Construction-in-Progress				
172000 Preclosing		osing Balance	T		ginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator		
172000	E			172000	В		
			ļ				
	Closing Rule Number:	45.173000					
	Closing USSGL Account:	173000 Buildings, I	mprovements, and Renovatio	ns			
	173000 Precl	osing Balance		173000 Be	ginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator		
173000	Е			173000	В		
			•				
	Closing Rule Number:	45.173900					
	Closing USSGL Account:	173900 Accumulate	d Depreciation on Buildings,	Improvements, and Rer	novations		
173900 Preclosing Balance				173900 Beginning Balance			
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator		
173900	Е			173900	В		
	Closing Rule Number:		15. 11.1				
	Closing USSGL Account:		cures and Facilities				
TIGGGT A	174000 Precl	osing Balance			ginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator		
174000	Е			174000	В		
			· ·		·		
	Closing Rule Number:	45.174900					
	Closing USSGL Account:	174900 Accumulate	d Depreciation on Other Stru	ctures and Facilities			
	174900 Precl	osing Balance		174900 Be	ginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator		
174900	Е			174900	В		
	Closing Rule Number:						
	Closing USSGL Account:	175000 Equipment					
175000 Preclosing Bala				175000 Beginning Balance			
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator		
175000	Е			175000	В		

		Closing Edits	Detail Report			
	Closing Rule Number:	45.175900				
	Closing USSGL Account:		Depreciation on Equipment			
		osing Balance	T	175900 Be	ginning Balance	
USSGL Account	173700 11001	osing Daranee		USSGL Account	giming Datanee	
Number	Begin/End Indicator			Number	Begin/End Indicator	
175900	Е			175900	В	
		r				
	Closing Rule Number:	45.181000				
	Closing USSGL Account:	181000 Assets Under C	Capital Lease			
181000 Preclosing Balance				181000 Beginning Balance		
USSGL Account	D /E . 1 T . 1			USSGL Account	D /E . 1 I . 1	
Number	Begin/End Indicator			Number	Begin/End Indicator	
181000	Е			181000	В	
	Closing Rule Number:	45 181900				
	Closing USSGL Account:		Depreciation on Assets Und	er Capital Lease		
	<u> </u>	osing Balance	-r	1	ginning Balance	
USSGL Account	1017001160	osing Dalance		USSGL Account	Smalle Datallee	
Number	Begin/End Indicator			Number	Begin/End Indicator	
181900	Е			181900	В	
	'	-				
	Closing Rule Number:	45.182000				
	Closing USSGL Account:	182000 Leasehold Impi	rovements			
182000 Preclosing Balance				182000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
182000	Е			182000	В	
	Closing Rule Number:					
	Closing USSGL Account:	182900 Accumulated A	mortization on Leasehold	Improvements		
182900 Preclosing Balance				182900 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
182900	E			182900	B	
182900	E			162900	В	
	Closing Rule Number:	45.183000				
	Closing USSGL Account:		oftware			
		osing Balance		183000 Re	ginning Balance	
USSGL Account	100000 11001	g		USSGL Account	B	
Number	Begin/End Indicator			Number	Begin/End Indicator	
183000	Е			183000	В	
						
		1				
	Closing Rule Number:	45.183200				
	Closing Rule Number: Closing USSGL Account:		oftware in Development			
	Closing USSGL Account:		oftware in Development	183200 Be	ginning Balance	
USSGL Account Number	Closing USSGL Account:	183200 Internal-Use Sc	oftware in Development	183200 Be USSGL Account Number	ginning Balance Begin/End Indicator	

		Closing Edits	s Detail Report		
	Closing Rule Number:	45.183900			
	Closing USSGL Account:		Amortization on Internal-U	se Software	
	-	osing Balance			ginning Balance
USSGL Account Number	Begin/End Indicator	osing Dalance		USSGL Account Number	Begin/End Indicator
183900	E			183900	В
100,00	2			100300	
	Closing Rule Number:	45.184000			
	Closing USSGL Account:	184000 Other Natural l	Resources		
	184000 Precl	osing Balance		184000 Be	ginning Balance
USSGL Account				USSGL Account	
Number	Begin/End Indicator			Number	Begin/End Indicator
184000	Е			184000	В
	Closing Rule Number:				
	Closing USSGL Account:		Depletion	1	
	184900 Precl	osing Balance			ginning Balance
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
184900	E			184900	B
184900	E			184900	В
	Closing Rule Number:	45.189000			
	Closing USSGL Account:		Property Plant and Equip	ment	
		osing Balance	Troperty, Traint, and Equip		ginning Balance
USSGL Account	187000 11001	osing Daiance		USSGL Account	gilling Datance
Number	Begin/End Indicator			Number	Begin/End Indicator
189000	Е			189000	В
			·	-	
	Closing Rule Number:	45.189900			
	Closing USSGL Account:	189900 Accumulated I	Depreciation on Other Gene	eral Property, Plant, and	l Equipment
	189900 Precl	osing Balance		189900 Be	ginning Balance
USSGL Account	D : /E II !: /			USSGL Account	D : /E II !! .
Number	Begin/End Indicator			Number	Begin/End Indicator
189900	E			189900	В
	Closing Rule Number:	45 192100			
	Closing USSGL Account:		m Appropriations		
	0	osing Balance	тт търгорпалонз	102100 Ro	ginning Balance
USSGL Account	192100 11601	osing Dalance		USSGL Account	gilling Dalance
Number	Begin/End Indicator			Number	Begin/End Indicator
192100	Е			192100	В
			<u>, </u>		<u> </u>
	Closing Rule Number:	45.192300			
	Closing USSGL Account:	192300 Contingent Red	ceivable for Capital Transfe	ers	
	192300 Precl	osing Balance		192300 Be	ginning Balance
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
192300	E			192300	В
			1	· · ·	

		Closing East	s Detail Report		
	Closing Rule Number:	45.192500			
	Closing USSGL Account:	192500 Capital Transf	ers Receivable		
		osing Balance		192500 Be	ginning Balance
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
192500	Е			192500	В
13200			<u> </u>	132000	2
	Closing Rule Number:	45.198000			
	Closing USSGL Account:		ncy's Custodial and Non-En	ntity Liabilities - Genera	l Fund of the U.S.
	198000 Precl	osing Balance		198000 Be	ginning Balance
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
198000	Е			198000	В
			•	-	
	Closing Rule Number:	45.198100			
	Closing USSGL Account:			Assets Receivable Fro	m a Federal Agency - Other
			of the U.S. Government	1001007	
YYOG GY	198100 Precl	osing Balance			ginning Balance
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
198100	Е			198100	В
		Γ			
	Closing Rule Number:				
	Closing USSGL Account:	199000 Other Assets			
	199000 Precl	osing Balance		199000 Be	ginning Balance
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
199000	Е			199000	В
			•	7	
	Closing Rule Number:	45.199010			
	Closing USSGL Account:	199010 Other Assets -	General Fund of the U.S. (Government	
	199010 Precl	osing Balance		199010 Be	ginning Balance
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
199010	Е			199010	В
			,	*	
	Closing Rule Number:	45.199500			
	Closing USSGL Account:	199500 General Prope	rty, Plant, and Equipment F	Permanently Removed b	out Not Yet Disposed
	199500 Precl	osing Balance		199500 Be	ginning Balance
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
199500	E			199500	В
	Closing Rule Number:	45.199900			
	Closing USSGL Account:		nting Control Account		
		osing Balance	•	199900 Be	ginning Balance
USSGL Account Number	Begin/End Indicator	· g		USSGL Account Number	Begin/End Indicator
199900	E			199900	B
			i .	■ エフフフ∪∪	עו

		Closing Edits	s Detail Report		
	Closing Rule Number:	45.201000			
	Closing USSGL Account:		and Balance With Treasury		
	-	osing Balance			ginning Balance
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
201000	Е			201000	В
	Closing Rule Number:	45.211000			
	Closing USSGL Account:	211000 Accounts Paya	ble		
	211000 Precl	osing Balance		211000 Be	ginning Balance
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
211000	Е			211000	В
	•		<u> </u>	-	
	Closing Rule Number:	45.211200			
	Closing USSGL Account:	211200 Accounts Paya	ble for Federal Governmer	t Sponsored Enterprise	
	211200 Precl	osing Balance		211200 Be	ginning Balance
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
211200	Е			211200	В
	Closing Rule Number:	45.212000			
	Closing USSGL Account:	212000 Disbursements	in Transit		
	212000 Precl	osing Balance		212000 Be	ginning Balance
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
212000	Е			212000	В
				•	
	Closing Rule Number:				
	Closing USSGL Account:	213000 Contract Holdl	packs		
	213000 Precl	osing Balance		213000 Be	ginning Balance
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
213000	Е			213000	В
	Closing Rule Number:	45.214000			
	Closing USSGL Account:	214000 Accrued Intere	st Payable - Not Otherwise	Classified	
	214000 Precl	osing Balance			ginning Balance
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
214000	Е			214000	В
	'		•		-
	Closing Rule Number:	45.214100			
	Closing USSGL Account:	214100 Accrued Intere	st Payable - Loans		
	214100 Precl	osing Balance		214100 Be	ginning Balance
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
214100	Е			214100	В
		·		•	

		Closing Edits	Detail Report		
	Closing Rule Number:	45.214200			
	Closing USSGL Account:		st Payable - Debt		
		osing Balance	•	214200 Be	ginning Balance
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
214200	Е			214200	В
		I			
	Closing Rule Number:	45.215000			
	Closing USSGL Account:	215000 Payable for Tra	unsfers of Currently Investe	ed Balances	
	215000 Precl	osing Balance		215000 Be	ginning Balance
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
215000	Е			215000	В
	•		<u>'</u>	-	
	Closing Rule Number:	45.215500			
	Closing USSGL Account:	215500 Expenditure Tr	ansfers Payable		
	215500 Precl	osing Balance		215500 Be	ginning Balance
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
215500	Е			215500	В
		-			·
	Closing Rule Number:	45.216000			
	Closing USSGL Account:	216000 Entitlement Be	nefits Due and Payable		
	216000 Precl	osing Balance		216000 Be	ginning Balance
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
216000	E			216000	В
		1			
	Closing Rule Number:				
	Closing USSGL Account:		le to the Financing Accoun	t	
	217000 Precl	osing Balance	_		ginning Balance
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
217000	Е			217000	В
	Closing Rule Number:	45.218000			
	Closing USSGL Account:	218000 Loan Guarante	e Liability		
	218000 Precl	osing Balance			ginning Balance
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
218000	Е			218000	В
	·		· <u>·</u>		
	Closing Rule Number:	45.219000			
	Closing USSGL Account:	219000 Other Liabilitie	es With Related Budgetary	Obligations	
	219000 Precl	osing Balance		219000 Be	ginning Balance
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
219000	Е			219000	В
		t			

		Closing Edits	Detail Report		
	Closing Rule Number:	45.219100			
	Closing USSGL Account:		nployer Benefits and Clain	ns Incurred but Not Rep	oorted
	-	osing Balance	1 7	-	ginning Balance
USSGL Account Number	Begin/End Indicator	~~~ 		USSGL Account Number	Begin/End Indicator
219100	Е			219100	В
			Į.		L
	Closing Rule Number:	45.219200			
	Closing USSGL Account:	219200 Special Drawin	g Right (SDR) Certificates	Issued to Federal Rese	erve Banks
	219200 Precl	osing Balance		219200 Be	ginning Balance
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
219200	Е			219200	В
	•		<u>'</u>	-	
	Closing Rule Number:	45.219300			
	Closing USSGL Account:	219300 Allocation of S	pecial Drawing Rights (SI	ORs)	
	219300 Precl	osing Balance		219300 Be	ginning Balance
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
219300	E			219300	В
219300				219300	
	Closing Rule Number:	45.220000			
	Closing USSGL Account:		npaid Insurance Claims		
	220000 Precl	osing Balance		220000 Be	ginning Balance
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
220000	Е			220000	В
			,		-
	Closing Rule Number:	45.220500			
	Closing USSGL Account:	220500 Liability for Ur	nearned Insurance Premiun	ns	
	220500 Precl	osing Balance		220500 Be	ginning Balance
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
220500	E			220500	В
	Closing Rule Number:	45.221000			
	Closing USSGL Account:	221000 Accrued Funde	d Payroll and Leave		
	221000 Precl	osing Balance			ginning Balance
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
221000	Е			221000	В
	•				•
	Closing Rule Number:	45.221100			
	Closing USSGL Account:	221100 Withholdings F	ayable		
	221100 Precl	osing Balance		221100 Be	ginning Balance
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
221100	Е			221100	В

		Closing Edits	Detail Report		
	Closing Rule Number:	45.221300			
	Closing USSGL Account:		ributions and Payroll Taxe	s Payable	
	-	osing Balance	·		inning Balance
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
221300	Е			221300	В
<u> </u>		I	Į.		<u> </u>
	Closing Rule Number:	45.221500			
	Closing USSGL Account:	221500 Other Post Emp	loyment Benefits Due and	l Payable	
	221500 Precl	osing Balance		221500 Beg	inning Balance
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
221500	Е			221500	В
		<u> </u>	ļ.		
	Closing Rule Number:	45.221600			
	Closing USSGL Account:	221600 Pension Benefit	s Due and Payable to Ben	eficiaries	
	-	osing Balance			inning Balance
USSGL Account Number	Begin/End Indicator	ű		USSGL Account Number	Begin/End Indicator
221600	E			221600	В
		<u>. </u>	Į.		
	Closing Rule Number:	45.221700			
	Closing USSGL Account:		ns Pavable to Carriers		
	_	osing Balance	,	221700 Reg	inning Balance
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
221700	Е			221700	В
		<u> </u>	<u>Į </u>		
	Closing Rule Number:	45.221800			
	Closing USSGL Account:	221800 Life Insurance	Benefits Due and Payable	to Beneficiaries	
		osing Balance	•		inning Balance
USSGL Account	22100011001	5 2 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4		USSGL Account	gee
Number	Begin/End Indicator			Number	Begin/End Indicator
221800	Е			221800	В
	Closing Rule Number:	45.222000			
	Closing USSGL Account:	222000 Unfunded Leav	e		
	222000 Precl	osing Balance		222000 Beg	inning Balance
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
222000	Е			222000	В
	·		*	-	
	Closing Rule Number:	45.222500			
	Closing USSGL Account:	222500 Unfunded FEC.	A Liability		
	222500 Precl	osing Balance		222500 Beg	inning Balance
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
222500	E			222500	В
	_	1	1		

		Closing Edits	Detail Report		
	Closing Rule Number:	45.229000			
	Closing USSGL Account:		d Employment Related Lia	bility	
	-	osing Balance	1 7	·	ginning Balance
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
229000	E			229000	В
		<u> </u>	<u> </u>		
	Closing Rule Number:	45.231000			
	Closing USSGL Account:	231000 Liability for Ac	Ivances and Prepayments		
	231000 Precl	osing Balance		231000 Be	ginning Balance
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
231000	Е			231000	В
			<u>, </u>		
	Closing Rule Number:	45.232000			
	Closing USSGL Account:	232000 Other Deferred	Revenue		
	232000 Precl	osing Balance		232000 Be	ginning Balance
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
232000	Е			232000	В
			Ų.	<u> </u>	
	Closing Rule Number:	45.240000			
	Closing USSGL Account:	240000 Liability for No	on-Fiduciary Deposit Fund	s and Undeposited Coll	ections
	240000 Precl	osing Balance		240000 Be	ginning Balance
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
240000	Е			240000	В
	•		•		
	Closing Rule Number:	45.241000			
	Closing USSGL Account:	241000 Liability for Cl	earing Accounts		
	241000 Precl	osing Balance		241000 Be	ginning Balance
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
241000	Е			241000	В
	Closing Rule Number:	45.251000			
	Closing USSGL Account:	251000 Principal Payat	ole to the Bureau of the Fis	cal Service	
	251000 Precl	osing Balance			ginning Balance
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
251000	Е			251000	В
	'		<u>'</u>		•
	Closing Rule Number:	45.251100			
	Closing USSGL Account:	251100 Capitalized Loa	an Interest Payable - Non-C	Credit Reform	
	251100 Precl	osing Balance		251100 Be	ginning Balance
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
251100	Е			251100	В

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		Closing Ed	its Detail Report		
	Closing Rule Number:	45.252000			
	Closing USSGL Account:		able to the Federal Financ	ing Bank	
	252000 Precl	osing Balance		252000 Be	ginning Balance
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
252000	Е			252000	В
			*		<u>'</u>
	Closing Rule Number:	45.253000			
	Closing USSGL Account:	253000 Securities Iss	sued by Federal Agencies I	Jnder General and Specia	l Financing Authority
	253000 Precl	osing Balance		253000 Be	ginning Balance
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
253000	Е			253000	В
	Closing Rule Number:	ļ			
	Closing USSGL Account:	253100 Discount on Authority	Securities Issued by Feder	al Agencies Under Gener	al and Special Financing
	253100 Precl	osing Balance		253100 Be	ginning Balance
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
253100	Е			253100	В
	·		·		·
	Closing Rule Number:	45.253200			
	Closing USSGL Account:	253200 Premium on Authority	Securities Issued by Feder	al Agencies Under Gener	al and Special Financing
	253200 Precl	osing Balance		253200 Ве	ginning Balance
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
253200	Е			253200	В
	Closing Rule Number:				
	Closing USSGL Account:	253300 Amortization Special Financing Au	of Discount on Securities thority	Issued by Federal Agenc	ies Under General and
	253300 Precl	osing Balance		253300 Beginning Balance	
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
253300	Е			253300	В
	Closing Rule Number:	45.253400			
	Closing USSGL Account:	253400 Amortization Special Financing Au	of Premium on Securities thority	Issued by Federal Agenc	ies Under General and
	253400 Precl	osing Balance		253400 Be	ginning Balance
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
253400	Е			253400	В
		r			

		Closing Earl	s Detail Report		
	Closing Rule Number:	45.254000			
	Closing USSGL Account:		ertificates		
	_	osing Balance		254000 Bes	ginning Balance
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
254000	Е			254000	В
			<u> </u>		<u>.</u>
	Closing Rule Number:	45.259000			
	Closing USSGL Account:				
	259000 Precl	osing Balance		259000 Bes	ginning Balance
USSGL Account		,		USSGL Account	,
Number	Begin/End Indicator			Number	Begin/End Indicator
259000	Е			259000	В
			•	-	•
	Closing Rule Number:	45.261000			
	Closing USSGL Account:	261000 Actuarial Pens	ion Liability		
	261000 Precl	osing Balance		261000 Beg	inning Balance
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
261000	Е			261000	В
	<u> </u>				
	Closing Rule Number:	45.262000			
	Closing USSGL Account:	262000 Actuarial Heal	th Insurance Liability		
	262000 Precl	osing Balance		262000 Bes	ginning Balance
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
262000	Е			262000	В
				l.	L
	Closing Rule Number:	45.263000			
	Closing USSGL Account:	263000 Actuarial Life	Insurance Liability		
	263000 Precl	osing Balance		263000 Beg	ginning Balance
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
263000	Е			263000	В
	·		*	-	
	Closing Rule Number:	45.265000			
	Closing USSGL Account:	265000 Actuarial FEC	A Liability		
	265000 Precl	osing Balance		265000 Beg	inning Balance
USSGL Account	D:-/E 11			USSGL Account	Darin/E III V
Number	Begin/End Indicator			Number	Begin/End Indicator
265000	Е			265000	В
	Closing Dula North	45 266000			
	Closing Rule Number:		11/41 C D. 4 1 1 1	1 C	
	Closing USSGL Account:		ilities for Federal Insurance		
	266000 Precl	osing Balance	T		ginning Balance
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
266000	E			266000	В

		Closing Ealt	s Detail Report		
	Closing Rule Number:	45.267000			
	Closing USSGL Account:		ilities for Treasury-Manage	ed Benefit Programs	
	-	osing Balance		-	inning Balance
USSGL Account Number				USSGL Account Number Begin/End Indi	
267000	E			267000	B
207000				207000	В
	Closing Rule Number:	45.269000			
	Closing USSGL Account:		l Liabilities		
	-	osing Balance		269000 Reg	inning Balance
USSGL Account	20,000 1100			USSGL Account	
Number	Begin/End Indicator			Number	Begin/End Indicator
269000	Е			269000	В
			<u>,</u>	•	
	Closing Rule Number:	45.291000			
	Closing USSGL Account:	291000 Prior Liens Ou	tstanding on Acquired Coll	ateral	
	291000 Precl	osing Balance		291000 Beg	inning Balance
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
291000	Е			291000	В
	Closing Rule Number:	45.292000			
	Closing USSGL Account:		bilities		
		osing Balance		292000 Beg	inning Balance
USSGL Account Number	Begin/End Indicator	g		USSGL Account Number	Begin/End Indicator
292000	Е			292000	В
		<u> </u>		<u> </u>	
	Closing Rule Number:	45.292200			
	Closing USSGL Account:	292200 Contingent Lia	bilities - Federal Governm	ent Sponsored Enterprise	;
	292200 Precl	osing Balance		292200 Beg	inning Balance
USSGL Account		3		USSGL Account	1
Number	Begin/End Indicator			Number	Begin/End Indicator
292200	Е			292200	В
	Closing Rule Number:	45.292300			
	Closing USSGL Account:	292300 Contingent Lia	bility for Capital Transfers		
	292300 Precl	osing Balance		292300 Beg	inning Balance
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
292300	E			292300	B
<u> </u>		<u> </u>	<u> </u>	<u> </u>	ь
	Closing Rule Number:	45.294000			
	Closing USSGL Account:		Liability		
		•	ыаошту	204000 B	inning Dalamas
LICCOL A	294000 Precl	osing Balance			inning Balance
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator
294000	Е			294000	В

		Closing Edi	ts Detail Report		
	Closing Rule Number:	45.296000			
	Closing USSGL Account:		vable From Canceled Appro	priations	
		osing Balance	TT		ginning Balance
USSGL Account	250000 1 1 001	Using Balance		USSGL Account	giiiiiig Daianee
Number	Begin/End Indicator			Number	Begin/End Indicator
296000	Е			296000	В
		<u> </u>			
	Closing Rule Number:	45.297000			
	Closing USSGL Account:		Capital Transfers		
		osing Balance	1	297000 Re	ginning Balance
USSGL Account	257000 1100	Dalance		USSGL Account	gilling Bulance
Number	Begin/End Indicator			Number	Begin/End Indicator
297000	Е			297000	В
		<u>I</u>			
	Closing Rule Number:	45.298000			
	Closing USSGL Account:	298000 Custodial Lia	ıbility		
	_	osing Balance	<u>, </u>	298000 Ro	ginning Balance
USSGL Account	270000 1 1001	osing balance		USSGL Account	Simile Datable
Number	Begin/End Indicator			Number	Begin/End Indicator
298000	Е			298000	В
		L			
	Closing Rule Number:	45.298500			
	Closing USSGL Account:		Non-Entity Assets Not Repo	orted on the Statement of	f Custodial Activity
		osing Balance	, ,		ginning Balance
USSGL Account	250500 11001	Januarec		USSGL Account	gilling Dalance
Number	Begin/End Indicator			Number	Begin/End Indicator
298500	Е			298500	В
	<u></u>	<u>L</u>	<u>. </u>		
	Closing Rule Number:	45.299000			
	Closing USSGL Account:	299000 Other Liabili	ties Without Related Budget	tary Obligations	
	299000 Precl	osing Balance	-	299000 Be	ginning Balance
USSGL Account				USSGL Account	8 8
Number	Begin/End Indicator			Number	Begin/End Indicator
299000	Е			299000	В
			· · · · · · · · · · · · · · · · · · ·	•	
	Closing Rule Number:	45.299010			
	Closing USSGL Account:		ties Without Related Budget	tary Obligations - Gener	al Fund of the U.S.
		Government		1	
	299010 Precl	osing Balance			ginning Balance
USSGL Account	D /F 1.T. 11			USSGL Account	D. d. /F. II.
Number	Begin/End Indicator			Number	Begin/End Indicator
299010	E			299010	В
	CL t P t Y	45.200500			
	Closing Rule Number:				
	Closing USSGL Account:	299500 Estimated Cl	eanup Cost Liability		
	299500 Precl	osing Balance		299500 Ве	eginning Balance
USSGL Account				USSGL Account	D 4 / D 12 11
Number	Begin/End Indicator			Number	Begin/End Indicator
299500	Е			299500	В

	Closing Rule Number:	45.310000	45.310000				
	Closing USSGL Account:	310000 Unexpended Ap	ppropriations - Cumulative	;			
	310000 Precl	osing Balance		310000 Beginning Balance			
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator		
310000	Е			310000	В		
310100	Е						
310200	Е						
310300	Е						
310500	Е						
310600	Е						
310700	Е						
310710	Е						
310800	Е						
310900	Е						

	Closing Rule Number:	45.320000				
	Closing USSGL Account:	320000 Appropriations Outstanding - Cumulative				
	320000 Precl	osing Balance		320000 Beginning Balance		
USSGL Account Number	Begin/End Indicator			USSGL Account Number	Begin/End Indicator	
320000	Е			320000	В	
320100	Е					
320110	Е					
320600	Е					
320700	Е					
320710	Е					
320800	Е					

Closing Rule Number:	45.331000				
Closing USSGL Account: 331000 Cumulative Results of Operations					
331000 Preclosing Balance			331000 Beginning Balance		
Begin/End Indicator	Reporting Type Code		USSGL Account Number	Begin/End Indicator	
Е	E/F/U		331000	В	
Е	E/F/U				
Е	E/F/U				
Е	E/U				
Е	E/U				
Е	E/U				
Е	E/U				
Е	E/U				
Е	E/F/U				
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Е	E/F/U				
Е	E/F/U			1	
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Е	U				
E	E/F/U				
Е	+				
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	+				
	+				
	Segin/End Indicator		Sample S	Sample Same	

	Closing Rule Number:	45.331000			
Closing USSGL Account: 331000 Cumulative Results of Operations					
331000 Preclosing Balance			331000 Be	ginning Balance	
USSGL Account Number	Begin/End Indicator	Reporting Type Code		USSGL Account Number	Begin/End Indicator
572000	Е	E/F/U			
573000	Е	E/F/U			
574000	Е	E/F/U			
574500	Е	E/F/U			
575000	Е	E/F/U			
575500	Е	E/F/U			
575600	Е	E/F/U			
576000	Е	E/F/U			
576500	Е	E/F/U			
576600	Е	E/F/U			
577500	Е	E/F/U			
577600	Е	E/F/U			
577700	Е	U			
577800	Е	U			
578000	Е	E/F/U			
579000	Е	E/F/U			
579001	Е	U			
579010	Е	U			
579100	Е	E/F/U			
579200	Е	E/F/U			
579500	Е	E/U			
580000	Е	E/F/U			
580100	Е	E/F/U			
580200	Е	E/F/U			
580300	Е	E/F/U			
580400	Е	E/F/U			
580500	Е	E/F/U			
580600	Е	E/F/U			
582000	Е	E/F/U			
582100	Е	E/F/U			
582200	Е	E/F/U			
582300	Е	E/F/U			
582400	Е	E/F/U			
582500	Е	E/F/U			
582600	Е	E/F/U			
583000	Е	E/F/U			
583100	Е	E/F/U			
583200	E	E/F/U			
583300	E	E/F/U			
583400	E	E/F/U			
583500	E	E/F/U			
583600	E	E/F/U			
589000	E	E/F/U			

	Closing Rule Number:	45.331000			
Closing USSGL Account: 331000 Cumulative Results of Operations					
331000 Preclosing Balance			331000 Beginning Balance		
USSGL Account				USSGL Account	
Number	Begin/End Indicator	Reporting Type Code		Number	Begin/End Indicator
589100	E	E/F/U			
589200	E	E/F/U			
589300	E	E/F/U			
589400	Е	E/F/U			
589500	Е	E/F/U			
589600	Е	E/F/U			
590000	Е	E/U			
590900	Е	E/U			
591900	Е	E/F/U			
591910	Е	U			
592100	Е	E/F/U			
592200	Е	E/F/U			
592300	Е	E/F/U			
599000	Е	E/F/U			
599100	Е	E/F/U			
599300	Е	E/F/U			
599400	Е	E/F/U			
599700	Е	E/F/U			
599800	Е	E/F/U			
610000	Е	E/U			
615000	Е	E/F/U			
619000	Е	E/F/U			
619900	Е	E/F/U			
631000	Е	E/U			
632000	Е	E/U			
633000	Е	E/U			
633800	Е	E			
634000	Е	E/F/U			
640000	Е	E/F/U			
650000	Е	E/F/U			
660000	E	E/F/U			
661000	E	E/F/U			
671000	E	E/F/U			
672000	E	E/F/U			
673000	E	E/F/U			+
679000	E	E/U			
679500	E	E/U			
680000	E	E/U			
685000	E	E/U			
_	E	+			
690000	E	E/U			
711000		E/U			
711100	E	E/U			
711200	Е	E/U			

	Glosing Luits Detail Report						
	Closing Rule Number:	45.331000					
	Closing USSGL Account:	331000 Cumulative Results of Operations					
331000 Prec		osing Balance	osing Balance		331000 Beginning Balance		
USSGL Account Number	Begin/End Indicator	Reporting Type Code		USSGL Account Number	Begin/End Indicator		
717100	Е	E/F/U					
717200	Е	E/F/U					
718000	Е	E/U					
718100	Е	E					
719000	Е	E/U			20.20		
719090	Е	U					
719100	Е	E					
721000	Е	E/U					
721100	Е	E/U					
721200	Е	E/U					
727100	Е	E/F/U					
727200	Е	E/F/U					
728000	E	E/U					
728100	Е	Е					
729000	Е	E/U					
729090	Е	U					
729100	Е	E					
729200	Е	E/U					
730000	Е	E/U					
740000	Е	E/U					
740100	Е	E/U					
740500	Е	E/U					
750000	Е	E/F/U					
760000	Е	E/F/U					
771000	Е	U					

	Closing Rule Number:	45.340000					
	Closing USSGL Account: 340000 Fiduciary Net Assets						
340000 Preclosing Balance				340000 Beginning Balance			
USSGL Account Number	Begin/End Indicator	Reporting Type Code		USSGL Account Number	Begin/End Indicator		
340000	Е	F		340000	В		
341000	Е	F					
342000	Е	F					
520000	Е	F					
520900	Е	F					
531000	Е	F					
531100	Е	F					
531200	Е	F					
531700	Е	F					
531800	Е	F					
531900	Е	F					
532000	Е	F					
532400	Е	F					
532500	Е	F					
532900	Е	F					
540000	Е	F					
540900	Е	F					
550000	Е	F					
550900	Е	F					
560000	Е	F					
560900	Е	F					
561000	Е	F					
561900	Е	F					
590000	Е	F					
590900	Е	F					
610000	Е	F					
631000	Е	F					
632000	Е	F					
633000	Е	F					
679000	Е	F					
680000	Е	F					
685000	Е	F					
690000	Е	F					
711000	Е	F					
711100	Е	F					
711200	Е	F					
718000	Е	F					
719000	Е	F					
721000	Е	F					
721100	Е	F					
721200	Е	F					
728000	Е	F					
729000	Е	F					

	Closing Rule Number:	45.340000				
	Closing USSGL Account:	t: 340000 Fiduciary Net Assets				
	340000 Preci	losing Balance		340000 Beginning Balance		
USSGL Account Number	Begin/End Indicator	Reporting Type Code		USSGL Account Number	Begin/End Indicator	
729200	Е	F				
730000	Е	F				
740000	Е	F				
740100	Е	F				
740500	Е	F				