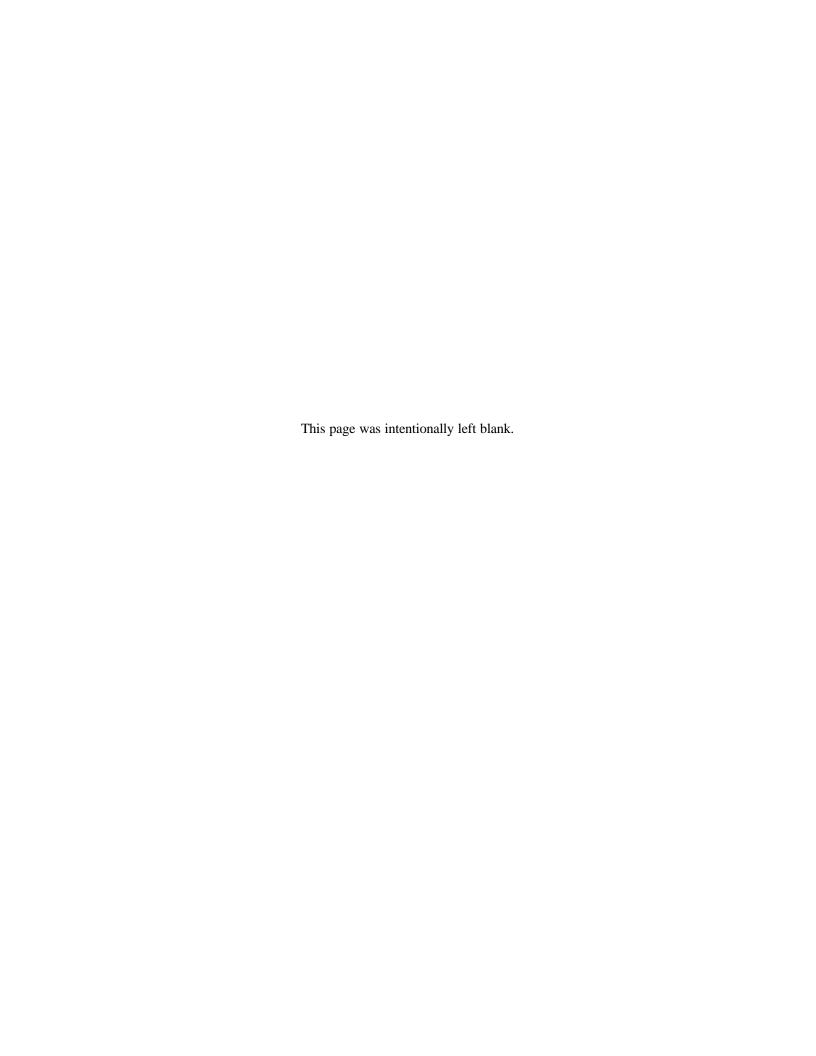
U.S. GOVERNMENT STANDARD GENERAL LEDGER

Supplement No. S2 Treasury Financial Manual



U.S. Standard General Ledger Division
Financial Management Service





Treasury Financial Manual

Transmittal Letter No. S2 04-02

Volume I

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

Subject: U.S. Government Standard General Ledger

1. Purpose

This transmittal letter releases the revised U.S. Government Standard General Ledger (USSGL).

2. Changes to the USSGL

The S2 04-02 USSGL incorporates changes made since the last complete USSGL revision (S2 04-01, June 2004). It also provides updates to accounts, transactions, attributes, and crosswalks (see paragraph 3 for effective dates and paragraph 4 for early implementation). The Summary of Changes (see pages i through v) provides detailed descriptions of the updates.

3. Effective Dates

Changes to Sections IV and V (attribute tables and crosswalks) for fiscal 2004 reporting are effective immediately.

Changes to Sections II, III, IV, and V for fiscal 2005 reporting are effective October 1, 2004.

4. Early Implementation

FMS encourages agencies to use USSGL account 4191, "Balance Transfers - Extensions of Availability Other Than Reappropriations," for fiscal 2004 yearend reporting. The Federal Agencies' Centralized Trial-Balance System (FACTS II) has been modified to accept this USSGL account for fiscal 2004. However, use of the account is not mandatory until October 1, 2004.

5. References

The following references and Web sites (and future updates) contain additional guidance related to the changes herein:

- The Office of Management and Budget (OMB) Circular No. A-11, "Preparation, Submission, and Execution of the Budget." See http://www.whitehouse.gov/omb/circulars/a11/04toc.html.
- OMB Bulletin No. 01-09, "Form and Content of Agency Financial Statements" (September 25, 2001). See http://www.whitehouse.gov/omb/bulletins/b01-09.html.

- Volume I, Treasury Financial Manual (TFM), Part 2, Chapter 4200 (I TFM 2-4200), "Agency Reports on Unexpended Balances of Appropriations and Funds (FMS Form 2108: Yearend Closing Statement)" (July 1995). See http://www.fms.treas.gov/tfm/vol1/v1p2c420.txt.
- Volume I, TFM, Part 2, Chapter 4700 (I TFM 2-4700), "Agency Reporting Requirements for the Financial Report of the United States Government." See http://www.fms.treas.gov/tfm/vol1/v1p2c470.pdf.
- Volume I, TFM, the current Yearend Closing bulletin. See http://www.fms.treas.gov/tfm/vol1/bull.html.

The USSGL Web site (http://www.fms.treas.gov/ussgl) provides further guidance, including names and telephone numbers of agency representatives on the USSGL Board. In addition, USSGL users may subscribe to receive e-mail notification of updates and other information concerning the USSGL at http://fmsapps.treas.gov/subscription/subscription.asp.

6. Inquiries

Direct questions concerning this transmittal letter to your agency's USSGL Board representative or to the following address:

Accounting Systems and Standards Directorate Governmentwide Accounting Financial Management Service Department of the Treasury Prince George's Metro Center II 3700 East-West Highway Hyattsville, MD 20782 Telephone: 202-874-9980

> Richard L. Gregg Commissioner

Date: September 27, 2004

Section	Item Changed	<u>Change</u>
I/II	USSGL Chart of Accounts and Definitions: USSGL Account	
	2533	Revised definition
Ш	USSGL Account Transactions:	
	Transaction A143	Davigad description
	A143	Revised description Added or 2970
	B107	Added dr 4801
	B136	Revised description
	C139	Added or 4620
	C142	Revised comment
	C143	Revised comment
	F124	Moved from F229
	F229	Moved to F124
	F232	Deleted
	USSGL Account Posting	D. I. (I. F220
	1010	Deleted cr F229
	2970	Added cr F124 Added cr A143
	2970	Deleted cr F232
	2980	Deleted dr F229
	2700	Added dr F124
	4620	Added cr C139
	5310	Deleted dr F232
	5700	Deleted dr F232
	5740	Deleted dr F232
	5745	Deleted cr F232
	5765	Added dr B136
	6100	Deleted cr F232
	6310	Deleted cr F232
	6320	Deleted cr F232
	6330	Deleted cr F232
IV	USSGL Account Attributes:	
	<u>Fiscal 2004</u>	
	FACTS I USSGL Account Attribute Table: None	
	FACTS II USSGL Account Attribute Table:	
	USSGL Account 4231	Added attribute value "Y" for
	4232	attribute Debit Credit Added attribute value "Y" for attribute Debit Credit
	4233	Added attribute value "Y" for attribute Debit Credit
	4908	Added attribute value "Y" for attributes Year of Budget Auth.,
		BEA Category, Program Rpt. Code

Section	Item Changed	<u>Change</u>
IV	USSGL Account Attributes (continued):	
	<u>Fiscal 2005</u>	
	FACTS I USSGL Account Attribute Table: None	
	FACTS II USSGL Account Attribute Table: USSGL Account	
	4231	Added attribute value "Y" for attribute Debit Credit
	4232	Added attribute value "Y" for attribute Debit Credit
	4233	Added attribute value "Y" for attribute Debit Credit
	4908	Added attribute value "Y" for attributes Year of Budget Auth., BEA Category, Program Rpt. Code
		DEA Category, Frogram Rpt. Code
V	Crosswalks to Standard External Reports:	
	<u>Fiscal 2004</u>	
	SF 133: Report of Budget Execution and Budget	ary Resources:
	Line 6D	Remove Auth Types P and S
	8A1 8B3	Add USSGL 4908 with Program Rpt Code attribute Add USSGL 4908
	FMS2108: Yearend Closing Statement: Unexpended Balances, Investments, and Imprest Fu	ands
	<u>Column</u>	
	6	Added USSGL account 1340 for DoD only; Added Auth. Ind./2 (RT7 Ind.) 973 for National Railroad Retirement Investment Trust Fund only
	Additional Information	
	<u>Footnotes</u>	Add d - la 1 - 072
	2 3	Added subaccount code 973 Revised to indicate new record type to
	5	be used by National Railroad only Added to indicate record type to be used by DoD only

V Crosswalks to Standard External Reports (continued):	<u>Section</u>	Item Changed	<u>Change</u>
Balance Sheet: None Statement of Net Cost: None Statement of Changes in Net Position: None Statement of Financing: Line 14A Added USSGL 4283 Added USSGL 56600, 6610 Statement of Custodial Activity: None Budget Program and Financing (P&F) Schedule: P&F Line 2230 Deleted domain values for USSGL 4191 Transfer_To_From, Direct_Transfer_Agency, Direct_Transfer_Agency, Direct_Transfer_Agency, Direct_Transfer_Agency, Direct_Transfer_Agency, Direct_Transfer_Agency, Direct_Transfer_Agency, Direct_Transfer_Agency, Transfer_To_From, Direct_Transfer_Agency, Transfer_To_From, Direct_Transfer_Agency, Transfer_To_From, Direct_Transfer_Agency, Transfer_To_From, Direct_Transfer_Agency, Transfer_To_From, Direct_Transfer_Agency, Transfer_To_From, Direct_Transfer_Agency, Transfer_To_From Direct_Transfer_To_From Direct_Transfer_To_Fr	V	Crosswalks to Standard External Reports (continue	ed):
Statement of Net Cost: None		Fiscal 2004 (continued)	
Statement of Changes in Net Position: None			
Statement of Financing: Line 14A			
Line			
Added USSGL 4283 Added USSGLs 6600, 6610 Statement of Custodial Activity: None Budget Program and Financing (P&F) Schedule: P&F Line 2230 Deleted domain values for USSGL 4191 Transfer_To_From, Direct_Transfer_Account Added "A", "S" domain value for USSGL 4510 Availability_Time Added "A", "S" domain values for USSGL 4510 Availability_Time Added domain values for USSGL 4199 Direct_Transfer_Account; Revised to "E" domain value TAFS_Status Added domain values for USSGL 4199 Direct_Transfer_Account; Revised to "E" domain value TAFS_Status Added domain values for USSGL 4199 Direct_Transfer_Account; Revised to "USGL 4908 Added USSGL 4908 Added USSGL 4908 Added USSGL 4908 Added domain values for USSGLs A222, 4252, Transaction_Partner Revised to "F" domain value for USSGLs A222, 4252 Transaction_Partner			
Statement of Custodial Activity: None Budget Program and Financing (P&F) Schedule: P&F Line 2230 Deleted domain values for USSGL 4191 Transfer_To_From, Direct_Transfer_Agency, Direct_Transfer_Account Added "A", "S" domain value for USSGL 4510 Availability_Time 2440 Added "A", "S" domain values for USSGL 4510 Added domain values for USSGL 4510 Added domain values for USSGL 4199 Direct_Transfer_Agency, Transfer_To_From, Direct_Transfer_Agency, Transfer_To_From, Direct_Transfer_Agency, Transfer_To_From Direct_Transfer_Agenc			Added USSGI 4283
None Budget Program and Financing (P&F) Schedule: P&F Line			
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Direct_Transfer_Agency,			Deleted domain values for USSGL 4191
Direct_Transfer_Account			
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Revised to "X/E" domain value for USSGLs 4222, 4252, 4972 Transaction_Partner		8800	
		8840	Revised to "X/E" domain value for USSGLs
		9401	
9402 Added			

<u>Section</u>	Item Changed	<u>Change</u>
V	Crosswalks to Standard Extern	nal Reports (continued):
	<u>Fiscal 2005</u>	
	SF 133: Report of Budget Exc Line	ecution and Budgetary Resources:
	1A	Added Auth Type P to USSGLs 4123,4384;
		Deleted USSGL 4158
	3D	Revised line title; Added USSGLs 4123, 4384 (with Auth Type S), 4158 (no Auth Type)
	3D1	Deleted line (moved accounts to revised 3E1)
	3D2	Deleted line (moved accounts to revised 3E2)
	3E	Revised line title
	3E1	Added line (new accounts from old 3D1)
	3E2	Added line (new accounts from old 3D2)
	3F	Added line
	6D	Remove Auth Types P and S
	8A1	Add USSGL 4908 with Program Rpt Code attribute
	8B3	Add USSGL 4908
	9A2	Revised line title (moved accounts to new 9A3, new accounts from old 10A)
	9A3	Added line (new accounts from old 9A2)
	10A	Revised line title (move accounts to revised 9A2, new accounts from old 10B)
	10B	Revised line title (move accounts to revised 10A, new accounts from old 10C)
	10C	Revised line title (move accounts to revised 10B, new accounts from old 10D)
	10D	Deleted line (move accounts to revised 10C)
	FMS 2108: Yearend Closing Sunexpended Balances, Investment Column	
	6	Added USSGL account 1340 for DoD only Added Auth. Ind./2 (RT7 Ind.) 973 for National Railroad Retirement Investment Trust Fund only
	Additional Information Footnotes	
	2	Added subaccount code 973
	3	Revised to indicate new record type to be used by National Railroad only
	5	Added to indicate record type to be used by DoD only

Balance Sheet:

None

Section	Item Changed	Change
	Statement of Net Cost: None	
V	Crosswalks to Standard External Reports (continue	ed):
	Fiscal 2005 (continued)	
	Statement of Changes in Net Position: None	
	Statement of Financing: Line 14A 27 Statement of Custodial Activity:	Added USSGL 4283 Added USSGLs 6600, 6610
VI	None Crosswalks to the Closing Package:	
	Balance Sheet: None	
	Statement of Net Cost: None	
	Statement of Changes in Net Position: None	

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U.S. Government Standard General Ledger Chart of Accounts

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

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

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

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

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

USSGL accounts appearing in bold are new or indicate a change (i.e., revised title, normal balance, and/or definition).

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Accou Numb		Normal <u>Balance</u>
1000	ASSETS	
1010	Fund Balance With Treasury	Debit
	CASH	
1110	Undeposited Collections	Debit
1120	Imprest Funds	Debit
1130	Funds Held by the Public	Debit
1190	Other Cash	Debit
1195	Other Monetary Assets	Debit
1200	Foreign Currency	Debit
1210	RECEIVABLES	D 11
1310	Accounts Receivable	Debit
1319	Allowance for Loss on Accounts Receivable	Credit
1320	Employment Benefit Contributions Receivable	Debit
1325	Taxes Receivable	Debit
1329	Allowance for Loss on Taxes Receivable	Credit
1330	Receivable for Transfers of Currently Invested Balances	Debit
1335	Expenditure Transfers Receivable	Debit
1333	Interest Receivable	Debit
1349	Allowance for Loss on Interest Receivable	Credit
1350	Loans Receivable	Debit
1359	Allowance for Loss on Loans Receivable	Credit
1360	Penalties, Fines, and Administrative Fees Receivable	Debit
1369	Allowance for Loss on Penalties, Fines,	Deon
1307	and Administrative Fees Receivable	Credit
1399	Allowance for Subsidy	Credit
1377	·	Citait
	ADVANCES AND PREPAYMENTS	
1410	Advances to Others	Debit
1450	Prepayments	Debit
	INVENTORY AND RELATED PROPERTY	
1511	Operating Materials and Supplies Held for Use	Debit
1512	Operating Materials and Supplies Held	
	in Reserve for Future Use	Debit
1513	Operating Materials and Supplies - Excess,	
	Obsolete, and Unserviceable	Debit
1514	Operating Materials and Supplies Held for Repair	Debit
1519	Operating Materials and Supplies - Allowance	Credit

Accou <u>Numb</u>		Normal <u>Balance</u>
1000	ASSETS (continued)	
	INVENTORY AND RELATED PROPERTY (continued)	
1521	Inventory Purchased for Resale	Debit
1522	Inventory Held in Reserve for Future Sale	Debit
1523	Inventory Held for Repair	Debit Debit
1524 1525	Inventory - Excess, Obsolete, and Unserviceable Inventory - Raw Materials	Debit
1525	Inventory - Work-in-Process	Debit
1527	Inventory - Finished Goods	Debit
1529	Inventory - Allowance	Credit
	SEIZED MONETARY ASSETS	
1531	Seized Monetary Instruments	Debit
1532	Seized Cash Deposited	Debit
	FORFEITED PROPERTY	
1541	Forfeited Property Held for Sale	Debit
1542	Forfeited Property Held for Donation or Use	Debit
1549	Forfeited Property - Allowance	Credit
	FORECLOSED PROPERTY	
1551	Foreclosed Property	Debit
1559	Foreclosed Property - Allowance	Credit
	COMMODITIES	
1561	Commodities Held Under Price Support and	
	Stabilization Support Programs	Debit
1569	Commodities - Allowance	Credit
	STOCKPILE MATERIALS	
1571	Stockpile Materials Held in Reserve	Debit
1572	Stockpile Materials Held for Sale	Debit
	OTHER RELATED PROPERTY	
1591	Other Related Property	Debit
1599	Other Related Property - Allowance	Credit
	INVESTMENTS	
1610	Investments in U.S. Treasury Securities	~ · ·
1611	Issued by the Bureau of the Public Debt	Debit
1611	Discount on U.S. Treasury Securities	Cma 1:4
	Issued by the Bureau of the Public Debt	Credit

Accou Numb		Normal <u>Balance</u>
1000	ASSETS (continued)	
1610	INVESTMENTS (continued)	
1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	Debit
1613	Amortization of Discount and Premium	Deon
1015	on U.S. Treasury Securities Issued by the Bureau of the	
	Public Debt	Either
1618	Market Adjustment - Investments	Either
1620	Investments in Securities Other Than the Bureau of the	
	Public Debt Securities	Debit
1621	Discount on Securities Other Than the Bureau of the	
	Public Debt Securities	Credit
1622	Premium on Securities Other Than the Bureau of the	
1.600	Public Debt Securities	Debit
1623	Amortization of Discount and Premium on Securities	T:41
1620	Other Than the Bureau of the Public Debt Securities	Either
1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	Debit
1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by	Deon
1031	the Bureau of the Public Debt	Credit
1633	Amortization of Discount on U.S. Treasury Zero Coupon	Cidan
	Bonds Issued by the Bureau of the Public Debt	Debit
1638	Market Adjustment - Investments in U.S. Treasury Zero	
	Coupon Bonds	Either
1639	Contra Market Adjustment - Investments in U.S. Treasury	
	Zero Coupon Bonds	Either
1690	Other Investments	Debit
	GENERAL PROPERTY, PLANT, AND EQUIPMENT	
1711	Land and Land Rights	Debit
1712	Improvements to Land	Debit
1719	Accumulated Depreciation on Improvements to Land	Credit
1720	Construction-in-Progress	Debit
1730	Buildings, Improvements, and Renovations	Debit
1739	Accumulated Depreciation on Buildings,	
	Improvements, and Renovations	Credit
1740	Other Structures and Facilities	Debit
1749	Accumulated Depreciation on Other Structures	
	and Facilities	Credit

Accou		Normal <u>Balance</u>
1000	ASSETS (continued)	
	GENERAL PROPERTY, PLANT, AND EQUIPMENT (c	ontinued)
1750	Equipment	Debit
1759	Accumulated Depreciation on Equipment	Credit
1810	Assets Under Capital Lease	Debit
1819	Accumulated Depreciation on Assets Under	
	Capital Lease	Credit
1820	Leasehold Improvements	Debit
1829	Accumulated Amortization on Leasehold Improvements	Credit
1830	Internal-Use Software	Debit
1832	Internal-Use Software in Development	Debit
1839	Accumulated Amortization on Internal-Use Software	Credit
1840	Other Natural Resources	Debit
1849	Allowance for Depletion	Credit
1890	Other General Property, Plant, and Equipment	Debit
1899	Accumulated Depreciation on Other General Property,	
	Plant, and Equipment	Credit
	OTHER ASSETS	
1921	Receivable From Appropriations	Debit
1990	Other Assets	Debit
2000	LIABILITIES	
	ACCRUED LIABILITIES - OTHER	
2110	Accounts Payable	Credit
2120	Disbursements in Transit	Credit
2130	Contract Holdbacks	Credit
2140	Accrued Interest Payable	Credit
2150	Payable for Transfers of Currently Invested Balances	Credit
2155	Expenditure Transfers Payable	Credit
2160	Entitlement Benefits Due and Payable	Credit
2170	Subsidy Payable to the Financing Account	Credit
2179	Contra Liability for Subsidy Payable to the	
	Financing Account	Debit
2180	Loan Guarantee Liability	Credit
2190	Other Accrued Liabilities	Credit

Accou <u>Numb</u>		Normal <u>Balance</u>
2000	LIABILITIES (continued)	
	ACCRUED LIABILITIES - PAYROLL AND BENEFITS	
2210	Accrued Funded Payroll and Leave	Credit
2211	Withholdings Payable	Credit
2213	Employer Contributions and Payroll Taxes Payable	Credit
2215	Other Post-Employment Benefits Due and Payable	Credit
2216	Pension Benefits Due and Payable to Beneficiaries	Credit
2217	Benefit Premiums Payable to Carriers	Credit
2218	Life Insurance Benefits Due and Payable	
	to Beneficiaries	Credit
2220	Unfunded Leave	Credit
2225	Unfunded FECA Liability	Credit
2290	Other Unfunded Employment Related Liability	Credit
	UNEARNED REVENUE (ADVANCES)	
2310	Advances From Others	Credit
2320		Credit
2400	Liability for Deposit Funds, Clearing	
	Accounts, and Undeposited Collections	Credit
	DEDT	
2510	DEBT Principal Payable to the Bureau of the Public Debt	Credit
2510	Principal Payable to the Federal Financing Bank	Credit
2530	Securities Issued by Federal Agencies Under	Cleuit
2330	General and Special Financing Authority	Credit
2531	Discount on Securities Issued by Federal Agencies	Cicuit
2331	Under General and Special Financing Authority	Debit
2532	Premium on Securities Issued by Federal Agencies	DCon
2332	Under General and Special Financing Authority	Credit
2533	Amortization of Discount and Premium on Securities	Cicuit
2333	Issued by Federal Agencies Under General and Special	
	Financing Authority	Either
2540	Participation Certificates	Credit
2590	Other Debt	Credit
2370	Onici Deut	Cicuit
	ACTUARIAL LIABILITIES	
2610	Actuarial Pension Liability	Credit
2620	Actuarial Health Insurance Liability	Credit
2630	Actuarial Life Insurance Liability	Credit

Accou <u>Numb</u>		Normal <u>Balance</u>
2000	LIABILITIES (continued)	
2650	ACTUARIAL LIABILITIES (continued)	C 1:
2650 2690	Actuarial FECA Liability Other Actuarial Liabilities	Credit Credit
	OTHER LIABILITIES	
2910	Prior Liens Outstanding on Acquired Collateral	Credit
2920	Contingent Liabilities	Credit
2940	Capital Lease Liability	Credit
2950	Liability for Subsidy Related to Undisbursed Loans	Credit
2960 2970	Accounts Payable From Canceled Appropriations	Credit Credit
2970	Resources Payable to Treasury Custodial Liability	Credit
2990	Other Liabilities	Credit
2995	Estimated Cleanup Cost Liability	Credit
		Cicuit
3000	NET POSITION	
3100	Unexpended Appropriations - Cumulative	Credit
3101	Unexpended Appropriations - Appropriations Received	Credit
3102	Unexpended Appropriations - Transfers-In	Credit
3103	Unexpended Appropriations - Transfers-Out	Debit
3106	Unexpended Appropriations - Adjustments	Either
3107	Unexpended Appropriations - Used	Debit
3108	Unexpended Appropriations - Prior-Period	n:d
2100	Adjustments - Restated	Either
3109	Unexpended Appropriations - Prior-Period	Either
3310	Adjustments - Not Restated	Either
	Cumulative Results of Operations	Dittiel
4000	BUDGETARY	
	ANTICIPATED RESOURCES	
4032	Estimated Indefinite Contract Authority	Debit
4034	Anticipated Adjustments to Contract Authority	Either
4042	Estimated Indefinite Borrowing Authority	Debit
4044	Anticipated Reductions to Borrowing Authority	Credit
4047	Anticipated Transfers to the General Fund of the Treasury	Credit
4060	Anticipated Collections From Non-Federal Sources	Debit
4070	Anticipated Collections From Federal Sources	Debit

Accou Numb		Normal <u>Balance</u>
4000	BUDGETARY (continued)	
	TRANSFERS OF RECEIVABLES FROM INVESTED BALA	ANCES
4081	Amounts Appropriated From a Specific Treasury-Managed	
4000	Trust Fund TAFS - Receivable - Transferred	Either
4082	Allocations of Realized Authority - To Be Transferred From	E:41
4083	Invested Balances - Transferred Transfers - Current Veer Authority - Pagainable	Either
4003	Transfers - Current-Year Authority - Receivable - Transferred	Either
	Transierred	Littlei
	APPROPRIATIONS REALIZED	
4111	Debt Liquidation Appropriations	Debit
4112	Liquidation of Deficiency - Appropriations	Debit
4114	Appropriated Trust or Special Fund Receipts	Debit
4115	Loan Subsidy Appropriation	Debit
4117	Loan Administrative Expense Appropriation	Debit
4118	Reestimated Loan Subsidy Appropriation	Debit
4119	Other Appropriations Realized	Debit
4120	Appropriations Anticipated - Indefinite	Debit
4122	Authority Adjusted for Interest on the Bureau of the Public	
4100	Debt Securities	Debit
4123	Amounts Appropriated From Specific Treasury-Managed	
	Trust Fund TAFS Reclassified - Receivable - Temporary Reduction	Debit
4124	Amounts Appropriated From Specific Treasury-Managed	Debit
7147	Trust Fund TAFS Reclassified - Payable - Temporary	
	Reduction	Credit
4125	Loan Modification Adjustment Transfer Appropriation	Debit
4126	Amounts Appropriated From Specific Treasury-Managed	
	Trust Fund TAFS - Receivable	Debit
4127	Amounts Appropriated From Specific Treasury-Managed	
	Trust Fund TAFS - Payable	Credit
4128	Amounts Appropriated From Specific Treasury-Managed	
	Trust Fund TAFS - Transfers-In	Debit
4129	Amounts Appropriated From Specific Treasury-Managed	
	Trust Fund TAFS - Transfers-Out	Credit
	CONTRACT AUTHORITY	
4130	Appropriation To Liquidate Contract Authority Withdrawn	Credit
4131	Current-Year Contract Authority Realized	Debit

Accor Numl			Normal <u>Balance</u>
	4000	BUDGETARY (continued)	
		CONTRACT AUTHORITY (continued)	
	4133	Decreases to Indefinite Contract Authority	Credit
	4134	Contract Authority Withdrawn	Credit
	4135	Contract Authority Liquidated	Credit
	4136	Contract Authority To Be Liquidated by Trust Funds	Credit
	4137	Transfers of Contract Authority	Either
	4138	Appropriation To Liquidate Contract Authority	Debit
	4139	Contract Authority Carried Forward	Debit
		BORROWING AUTHORITY	
	4140	Substitution of Borrowing Authority	Credit
	4141	Current-Year Borrowing Authority Realized	Debit
	4143	Decreases to Indefinite Borrowing Authority	Credit
	4144	Borrowing Authority Withdrawn	Credit
	4145	Borrowing Authority Converted to Cash	Credit
	4146 4147	Actual Repayments of Debt, Current-Year Authority	Credit Credit
	4148	Actual Repayments of Debt, Prior-Year Balances Resources Realized From Borrowing Authority	Debit
	4149	Borrowing Authority Carried Forward	Debit
	717)	Borrowing Authority Carried Forward	Deon
		OTHER BUDGETARY RESOURCES	
	4150	Reappropriations	Debit
	4151	Actual Capital Transfers to the General Fund of the Treasury,	
		Current-Year Authority	Credit
	4152	Actual Capital Transfers to the General Fund of the Treasury,	G 11:
	4157	Prior-Year Balances	Credit
	4157	Authority Made Available From Receipt or	
		Appropriation Balances Previously Precluded	Dakit
	4158	From Obligation Authority Made Available From Officetting	Debit
	4136	Authority Made Available From Offsetting Collection Balances Previously Precluded From	
		Obligation	Debit
	4160	Anticipated Transfers - Current-Year Authority	Either
	4165	Allocations of Authority - Anticipated From Invested	Littlei
	1105	Balances	Debit
	4166	Allocations of Realized Authority - To Be Transferred	2 2010
		From Invested Balances	Either

Accou Numb		Normal <u>Balance</u>
4000	BUDGETARY (continued)	
4167	OTHER BUDGETARY RESOURCES (continued) Allocations of Realized Authority - Transferred From Invested Balances	Either
4168	Allocations of Realized Authority Reclassified - Authority	
	To Be Transferred From Invested Balances -	
	Temporary Reduction	Either
4170	Transfers - Current-Year Authority	Either
4171	Non-Allocation Transfers of Invested Balances - Receivable	Either
4172	Non-Allocation Transfers of Invested Balances - Payable	Either
4173	Non-Allocation Transfers of Invested Balances - Transferred	Either
4175	Allocation Transfers of Current-Year Authority for	T7:41
4176	Non-Invested Accounts	Either
4176	Allocation Transfers of Prior-Year Balances	Either
4180	Anticipated Transfers - Prior-Year Balances	Either
4190	Transfers - Prior-Year Balances	Either
4191	Balance Transfers - Extension of Availability Other	Either
4195	Than Reappropriations Transfer of Obligated Balances	Either
4199	Transfer of Expired Expenditure Transfers - Receivable	Either
4201	Total Actual Resources - Collected	Debit
4210	Anticipated Reimbursements and Other Income	Debit
4212	Liquidation of Deficiency - Offsetting Collections	Debit
4215	Anticipated Appropriation Trust Fund	Deon
1213	Expenditure Transfers	Debit
4221	Unfilled Customer Orders Without Advance	Debit
4222	Unfilled Customer Orders With Advance	Debit
4225	Appropriation Trust Fund Expenditure	
	Transfers - Receivable	Debit
4230	Unfilled Customer Orders Without Advance - Transferred	Either
4231	Unfilled Customer Orders With Advance - Transferred	Either
4232	Appropriation Trust Fund Expenditure Transfers -	
	Receivable - Transferred	Either
4233	Reimbursements and Other Income Earned - Receivable -	
	Transferred	Either
4234	Other Federal Receivables - Transferred	Either
4251	Reimbursements and Other Income Earned - Receivable	Debit
4252	Reimbursements and Other Income Earned - Collected	Debit

Accou Numb		Normal <u>Balance</u>
4000	BUDGETARY (continued)	
	OTHER BUDGETARY RESOURCES (continued)	
4255	Appropriation Trust Fund Expenditure	- 11
12.60	Transfers - Collected	Debit
4260	Actual Collections of "governmental-type" Fees	Debit
4261	Actual Collections of Business-Type Fees	Debit
4262	Actual Collections of Loan Principal	Debit
4263	Actual Collections of Loan Interest	Debit
4264	Actual Collections of Rent	Debit
4265	Actual Collections From Sale of Foreclosed Property Other Actual Pusiness Type Collections From Non Federal	Debit
4266	Other Actual Business-Type Collections From Non-Federal Sources	Debit
4267	Other Actual "governmental-type" Collections From	Deon
4207	Non-Federal Sources	Debit
4271	Actual Program Fund Subsidy Collected	Debit
4273	Interest Collected From Treasury	Debit
4275	Actual Collections From Liquidating Fund	Debit
4276	Actual Collections From Financing Fund	Debit
4277	Other Actual Collections - Federal	Debit
4281	Actual Program Fund Subsidy Receivable	Debit
4283	Interest Receivable From Treasury	Debit
4285	Receivable From the Liquidating Fund	Debit
4286	Receivable From the Financing Fund	Debit
4287	Other Federal Receivables	Debit
	BUDGETARY ADJUSTMENTS AND STATUS OF RESC	OURCES -
1210	UNOBLIGATED	- 1·
4310	Anticipated Recoveries of Prior-Year Obligations	Debit
4350	Canceled Authority	Credit
4382	Temporary Reduction - New Budget Authority	Credit
4383	Temporary Reduction - Prior-Year Balances	Credit
4384	Temporary Reduction Returned by Appropriation	Credit
4391	Adjustments to Indefinite No-Year Authority	Either
4392	Permanent Reduction - New Budget Authority	Credit
4393	Permanent Reduction - Prior-Year Balances Pagaints Unavailable for Obligation Unan Collection	Credit
4394 4395	Receipts Unavailable for Obligation Upon Collection Authority Unavailable for Obligation Pursuant to Public	Credit
4373	Law - Temporary	Cradit
	Law - Temporary	Credit

Accou Numb		Normal <u>Balance</u>
4000	BUDGETARY (continued)	
	BUDGETARY ADJUSTMENTS AND STATUS OF RESO	URCES -
400=	UNOBLIGATED (continued)	
4397	Receipts and Appropriations Temporarily	G 11:
4200	Precluded From Obligation	Credit
4398	Offsetting Collections Temporarily Precluded	C 111
1200	From Obligation	Credit
4399	Special and Trust Fund Refunds and Recoveries	C 111
4.420	Temporarily Precluded From Obligation	Credit
4420	Unapportioned Authority - Pending Rescission	Credit
4430	Unapportioned Authority - OMB Deferral	Credit
4450	Unapportioned Authority	Credit
4510	Apportionments	Credit
4520	Reserved for Agency Use	N.A.
4530	Reserved for Agency Use	N.A.
4540	Reserved for Agency Use	N.A.
4550	Reserved for Agency Use	N.A.
4560	Reserved for Agency Use	N.A.
4570	Reserved for Agency Use	N.A.
4580	Reserved for Agency Use	N.A.
4590	Apportionments - Anticipated Resources - Programs	Cwadi4
4610	Subject to Apportionment	Credit
4610	Allotments - Realized Resources Unabligated Funds Framer From Appartianment	Credit
4620	Unobligated Funds Exempt From Apportionment Funds Not Available for Commitment (Obligation	Credit Credit
4630 4650	Funds Not Available for Commitment/Obligation	Credit
4690	Allotments - Expired Authority	Cledit
4090	Anticipated Resources - Programs Exempt From Apportionment	Credit
4700	**	Credit
4700	Commitments - Programs Subject to Apportionment Commitments - Programs Exempt From Apportionment	Credit
	BUDGETARY ADJUSTMENTS AND STATUS OF RESO	UDCEC
	UNEXPENDED OBLIGATIONS	UKCES -
4801	Undelivered Orders - Obligations, Unpaid	Credit
4802	Undelivered Orders - Obligations, Prepaid/Advanced	Credit
4831	Undelivered Orders - Obligations Transferred, Unpaid	Either
4832	Undelivered Orders - Obligations Transferred,	
	Prepaid/Advanced	Either
4871	Downward Adjustments of Prior-Year Unpaid	
	Undelivered Orders - Obligations, Recoveries	Debit

Accou Numb		Normal <u>Balance</u>
4000	BUDGETARY (continued)	
	BUDGETARY ADJUSTMENTS AND STATUS OF RESOUNEXPENDED OBLIGATIONS (continued)	OURCES -
4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	Debit
4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	Credit
4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	Credit
	BUDGETARY ADJUSTMENTS AND STATUS OF RESC EXPENDED AUTHORITY	OURCES -
4901	Delivered Orders - Obligations, Unpaid	Credit
4902	Delivered Orders - Obligations, Paid	Credit
4908	Authority Outlayed Not Yet Disbursed	Credit
4931	Delivered Orders - Obligations Transferred, Unpaid	Either
4971	Downward Adjustments of Prior-Year Unpaid	
	Delivered Orders - Obligations, Recoveries	Debit
4972	Downward Adjustments of Prior-Year Paid Delivered	
	Orders - Obligations, Refunds Collected	Debit
4981	Upward Adjustments of Prior-Year Delivered Orders -	
	Obligations, Unpaid	Credit
4982	Upward Adjustments of Prior-Year Delivered Orders -	
	Obligations, Paid	Credit

Accou Numb		Normal <u>Balance</u>
5000	REVENUE AND OTHER FINANCING SOURCES	
5100	Revenue From Goods Sold	Credit
5109	Contra Revenue for Goods Sold	Debit
5200	Revenue From Services Provided	Credit
5209	Contra Revenue for Services Provided	Debit
5310	Interest Revenue - Other	Credit
5311	Interest Revenue - Investments	Credit
5312	Interest Revenue - Loans Receivable/Uninvested Funds	Credit
5317	Contra Revenue for Interest Revenue - Loans Receivable	Debit
5318	Contra Revenue for Interest Revenue - Investments	Debit
5319	Contra Revenue for Interest Revenue - Other	Debit
5320	Penalties, Fines, and Administrative Fees Revenue	Credit
5329	Contra Revenue for Penalties, Fines, and	
	Administrative Fees	Debit
5400	Benefit Program Revenue	Credit
5409	Contra Revenue for Benefit Program Revenue	Debit
5500	Insurance and Guarantee Premium Revenue	Credit
5509	Contra Revenue for Insurance and Guarantee	
	Premium Revenue	Debit
5600	Donated Revenue - Financial Resources	Credit
5609	Contra Revenue for Donations - Financial Resources	Debit
5610	Donated Revenue - Nonfinancial Resources	Credit
5619	Contra Donated Revenue - Nonfinancial Resources	Debit
5700	Expended Appropriations	Credit
5708	Expended Appropriations - Prior-Period	
	Adjustments - Restated	Either
5709	Expended Appropriations - Prior-Period	
	Adjustments - Not Restated	Either
5720	Financing Sources Transferred In Without	
	Reimbursement	Credit
5730	Financing Sources Transferred Out Without	
	Reimbursement	Debit
5740	Appropriated Earmarked Receipts Transferred In	Credit
5745	Appropriated Earmarked Receipts Transferred Out	Debit
5750	Expenditure Financing Sources - Transfers-In	Credit
5755	Nonexpenditure Financing Sources - Transfers-In	Credit
5760	Expenditure Financing Sources - Transfers-Out	Debit
5765	Nonexpenditure Financing Sources - Transfers-Out	Debit
5780	Imputed Financing Sources	Credit
5790	Other Financing Sources	Either

Accou Numb		Normal <u>Balance</u>
5000	REVENUE AND OTHER FINANCING SOURCES (con	tinued)
5799	Adjustment of Appropriations Used	Debit
5800	Tax Revenue Collected	Credit
5801	Tax Revenue Accrual Adjustment	Credit
5809	Contra Revenue for Taxes	Debit
5890	Tax Revenue Refunds	Debit
5900	Other Revenue	Credit
5909	Contra Revenue for Other Revenue	Debit
5990	Collections for Others	Debit
5991	Accrued Collections for Others	Debit
6000	EXPENSES	
6100	Operating Expenses/Program Costs	Debit
6190	Contra Bad Debt Expense - Incurred for Others	Credit
6199	Adjustment to Subsidy Expense	Credit
6310	Interest Expenses on Borrowing From the Bureau of the	
	Public Debt and/or the Federal Financing Bank	Debit
6320	Interest Expenses on Securities	Debit
6330	Other Interest Expenses	Debit
6400	Benefit Expense	Debit
6500	Cost of Goods Sold	Debit
6600	Applied Overhead	Credit
6610	Cost Capitalization Offset	Credit
6710	Depreciation, Amortization, and Depletion	Debit
6720	Bad Debt Expense	Debit
6730	Imputed Costs	Debit
6790	Other Expenses Not Requiring Budgetary Resources	Debit
6800	Future Funded Expenses	Debit
6850	Employer Contributions to Employee Benefit	
	Programs Not Requiring Current-Year Budget	
	Authority (Unobligated)	Debit
6900	Nonproduction Costs	Debit
7000	GAINS/LOSSES/MISCELLANEOUS ITEMS	
	GAINS	
7110	Gains on Disposition of Assets - Other	Credit
7111	Gains on Disposition of Investments	Credit
7112	Gains on Disposition of Borrowings	Credit
7180	Unrealized Gains	Credit
7190	Other Gains	Credit

Accou <u>Numl</u>		Normal <u>Balance</u>
7000	GAINS/LOSSES/MISCELLANEOUS ITEMS (continued)	
7210 7211 7212 7280 7290	LOSSES Losses on Disposition of Assets - Other Losses on Disposition of Investments Losses on Disposition of Borrowings Unrealized Losses Other Losses	Debit Debit Debit Debit Debit
7300 7400 7401 7500 7600	MISCELLANEOUS ITEMS Extraordinary Items Prior-Period Adjustments - Not Restated Prior-Period Adjustments - Restated Distribution of Income - Dividend Changes in Actuarial Liability	Either Either Either Debit Either
8000	MEMORANDUM	
8010 8015 8020 8025 8030 8035 8040 8045 8050 8053 8056 8059 8062	Guaranteed Loan Level - Unapportioned Guaranteed Loan Level - Unapportioned Reserved for Agency Use Reserved for Agency Use Reserved for Agency Use Guaranteed Loan Level - Used Authority Guaranteed Loan Level - Unused Authority Guaranteed Loan Principal Outstanding Guaranteed Loan New Disbursements by Lender Reserved for Agency Use Reserved for Agency Use Reserved for Agency Use	Debit Credit N.A. N.A. N.A. Credit Credit Credit Credit Debit Credit N.A. N.A. N.A.
8065 8068 8070 8801 8802	Guaranteed Loan Collections, Defaults, and Adjustments Reserved for Agency Use Guaranteed Loan Cumulative Disbursements by Lenders Offset for Purchases of Capitalized Assets Purchases of Capitalized Assets	Debit N.A. Credit Credit Debit

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U.S. Government Standard General Ledger 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

U.S. Government Standard General Ledger Accounts and Definitions

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U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Fund Balance With Treasury

Account Number: 1010 **Normal Balance**: Debit

Definition: The aggregate amount of funds on deposit with 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 agencies. It also is increased by amounts borrowed from the Treasury, the Federal Financing Bank, or other 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 Treasury or other Federal Government agencies); (3) cancellation of expired appropriations; (4) transfers and reimbursements to other entities or to the Treasury; and (5) sequestration or rescission of appropriations. (See USSGL account 1532, "Seized Cash Deposited.")

Account Title: Undeposited Collections

Account Number: 1110 **Normal Balance**: Debit

Definition: Collections on hand, not yet deposited within the same accounting period.

Account Title: Imprest Funds

Account Number: 1120 **Normal Balance**: Debit

Definition: The authorized amount of cash held by agency cashiers at personal risk.

Account Title: Funds Held by the Public

Account Number: 1130 **Normal Balance**: Debit

Definition: Funds held by the public that OMB has determined will be included in the budget.

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Other Cash

Account Number: 1190 **Normal Balance**: Debit

Definition: Cash holdings not otherwise classified above.

Account Title: Other Monetary Assets

Account Number: 1195 **Normal Balance**: Debit

Definition: The balance of monetary assets for which a specific USSGL account has not been established. This includes gold (valued at market), special drawing rights, and U.S. reserves in the International Monetary Fund. It excludes monetary assets seized. (See USSGL account 1531, "Seized Monetary Instruments.")

Account Title: Foreign Currency

Account Number: 1200 **Normal Balance**: Debit

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

Account Title: Accounts Receivable

Account Number: 1310 **Normal Balance**: Debit

Definition: Amounts 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.

Account Title: Allowance for Loss on Accounts Receivable

Account Number: 1319 Normal Balance: Credit

Definition: 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.

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Employment Benefit Contributions Receivable

Account Number: 1320 **Normal Balance**: Debit

Definition: The amount recorded by administering agencies for 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.

Account Title: Taxes Receivable

Account Number: 1325 **Normal Balance**: Debit

Definition: Amounts of identifiable, measurable, and legally enforceable taxes due from entities. This includes claims to cash or other assets through established assessment processes as defined by SFFAS No. 7.

Account Title: Allowance for Loss on Taxes Receivable

Account Number: 1329 **Normal Balance**: Credit

Definition: Estimated amounts of uncollectible taxes receivable.

Account Title: Receivable for Transfers of Currently Invested Balances

Account Number: 1330 **Normal Balance**: Debit

Definition: The amount representing transfers receivable from balances that are currently invested. To accommodate cash management practices, funds will remain invested until needed for disbursement. At such time, the receiving entity will request a transfer of funds. The investing entity will disinvest and transfer necessary funds via SF 1151: Nonexpenditure Transfer Authorization. The budget authority from the transfer is realized, and obligations may be incurred before the actual transfer of funds.

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Expenditure Transfers Receivable

Account Number: 1335 **Normal Balance**: Debit

Definition: The amount of financing sources receivable from a trust fund or an agency general fund (or another Federal fund as defined by OMB) resulting from a nonexchange transaction.

Account Title: Interest Receivable

Account Number: 1340 **Normal Balance**: Debit

Definition: Amounts of accrued interest charges on accounts and loans receivable. This also includes interest accrued on investment securities.

Account Title: Allowance for Loss on Interest Receivable

Account Number: 1349 **Normal Balance**: Credit

Definition: The estimated amount of loss due to uncollectible interest receivable from (1) credit programs before fiscal 1992, and (2) other interest receivable for all years. This account excludes the allowances for loans subject to credit reform, which are recorded in USSGL account 1399, "Allowance for Subsidy."

Account Title: Loans Receivable

Account Number: 1350 **Normal Balance**: Debit

Definition: Amounts loaned to another Federal account or fund, individuals, private sector organizations, State and local governments, or foreign governments.

Account Title: Allowance for Loss on Loans Receivable

Account Number: 1359 **Normal Balance**: Credit

Definition: 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.

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Penalties, Fines, and Administrative Fees Receivable

Account Number: 1360 **Normal Balance**: Debit

Definition: Amounts of penalties, fines, and administrative fees on accounts and loans receivable due to the delinquency of a debt.

Account Title: Allowance for Loss on Penalties, Fines, and Administrative Fees

Receivable

Account Number: 1369 **Normal Balance**: Credit

Definition: The estimated amount of loss due to uncollectible penalties, fines, and administrative fees receivable. This account excludes allowances for loans subject to credit reform.

Account Title: Allowance for Subsidy

Account Number: 1399 **Normal Balance**: Credit

Definition: This amount reflects the unamortized credit reform subsidy for direct loans and for defaulted guaranteed loans assumed for collection by the Federal Government. It appears in the financing fund of the direct loan or loan guarantee program involved and is subtracted from loans receivable (USSGL account 1350, "Loans Receivable") on the statement of financial position. Record all transactions that affect the subsidy in this account. The first transaction normally would be the transfer of subsidy monies from the program fund to the financing fund. Additional transactions record upward and downward adjustments to the account.

Account Title: Advances to Others

Account Number: 1410 **Normal Balance**: Debit

Definition: Payments made in contemplation of the future performance of services, receipt of goods, incurrence of expenditures, or receipt of other assets. Common examples are travel advances made in contemplation of future travel expenses or advances to contractors made in contemplation of future receipt of inventory or fixed assets.

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Prepayments

Account Number: 1450 **Normal Balance**: Debit

Definition: Expenditures that provide future benefits. Prepayments often are recurrent in nature and cover items such as rent, taxes, royalties, commissions, insurance, and supplies.

Account Title: Operating Materials and Supplies Held for Use

Account Number: 1511 **Normal Balance**: Debit

Definition: The cost or value of tangible personal property, such as operating materials and supplies that will be consumed in normal operations.

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

Account Number: 1512 **Normal Balance**: Debit

Definition: The cost or value of tangible personal property, such as operating materials and supplies, held in reserve because it is not readily available or because it will be needed.

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

Account Number: 1513 **Normal Balance**: Debit

Definition: The cost or 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.

Account Title: Operating Materials and Supplies Held for Repair

Account Number: 1514 **Normal Balance**: Debit

Definition: The cost or value of damaged personal property held as operating materials and supplies that is more economical to repair than to dispose of. Agencies with immaterial amounts of operating materials and supplies held for repair may report these amounts in USSGL account 1511, "Operating Materials and Supplies Held for Sale."

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Operating Materials and Supplies - Allowance

Account Number: 1519 **Normal Balance**: Credit

Definition: The amount of estimated repairs needed for damaged operating materials and supplies and the estimated gain or loss on the value of inventory due to unrealized holding gains and losses.

Account Title: Inventory Purchased for Resale

Account Number: 1521 **Normal Balance**: Debit

Definition: The cost or value of tangible personal property purchased by an agency for resale.

Account Title: Inventory Held in Reserve for Future Sale

Account Number: 1522 **Normal Balance**: Debit

Definition: The cost or value of tangible personal property held in reserve as inventory for future sale because it is not readily available or because it will be needed.

Account Title: Inventory Held for Repair

Account Number: 1523 **Normal Balance**: Debit

Definition: The cost or value of damaged tangible personal property held as inventory that is more economical to repair than to dispose of.

Account Title: Inventory - Excess, Obsolete, and Unserviceable

Account Number: 1524 **Normal Balance**: Debit

Definition: The cost or value of tangible personal property held as inventory that exceeds the demand for sale, is no longer useful because of obsolescence, or is damaged beyond economical repair.

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Inventory - Raw Materials

Account Number: 1525 **Normal Balance**: Debit

Definition: The cost or value of raw materials purchased or donated for use as a component part of

inventory.

Account Title: Inventory - Work-in-Process

Account Number: 1526 **Normal Balance**: Debit

Definition: The accumulated cost or value of inventory used in the production process. Work-in-process inventory includes the cost of raw materials, direct labor, and overhead.

Account Title: Inventory - Finished Goods

Account Number: 1527 **Normal Balance**: Debit

Definition: The accumulated cost or value of completed products.

Account Title: Inventory - Allowance

Account Number: 1529 **Normal Balance**: Credit

Definition: The amount of estimated cost to repair damaged inventory and the estimated gain or loss on the value of inventory because of unrealized holding gains or losses.

Account Title: Seized Monetary Instruments

Account Number: 1531 **Normal Balance**: Debit

Definition: The value of all seized monetary instruments, including undeposited cash, that are in the process of forfeiture proceedings or held as evidence. Upon obtaining judgment, reclassify the amount held in this account to the appropriate forfeited property accounts or to the fund balance with Treasury. (See USSGL accounts 1541, "Forfeited Property Held for Sale," and 1542, "Forfeited Property Held for Donation or Use.")

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Seized Cash Deposited

Account Number: 1532 **Normal Balance**: Debit

Definition: The amount of cash seized by law enforcement activity and deposited to Treasury in banks or other financial institutions pending forfeiture judgment.

Account Title: Forfeited Property Held for Sale

Account Number: 1541 **Normal Balance**: Debit

Definition: The value of monetary instruments and property intended to be sold that were acquired as a result of forfeiture proceedings, to satisfy a tax liability, or as unclaimed or abandoned merchandise.

Account Title: Forfeited Property Held for Donation or Use

Account Number: 1542 **Normal Balance**: Debit

Definition: The value of monetary instruments and property intended to be donated or used by the agency that were acquired as a result of forfeiture proceedings, to satisfy a tax liability, or as unclaimed or abandoned merchandise.

Account Title: Forfeited Property - Allowance

Account Number: 1549 **Normal Balance**: Credit

Definition: The estimated amount of third-party liens and claims against forfeited property.

Account Title: Foreclosed Property

Account Number: 1551 **Normal Balance**: Debit

Definition: The value of assets received in satisfaction of a direct loan receivable or as a result of a claim under a defaulted guaranteed loan.

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Foreclosed Property - Allowance

Account Number: 1559 **Normal Balance**: Credit

Definition: The estimated amount of third-party liens and claims against foreclosed property and precredit reform property. The additional amount necessary to reduce the value of the property to net realized value.

Account Title: Commodities Held Under Price Support and Stabilization Support

Programs

Account Number: 1561 **Normal Balance**: Debit

Definition: The cost or value of commercial items held to stabilize or support market prices.

Account Title: Commodities - Allowance

Account Number: 1569 **Normal Balance**: Credit

Definition: The amount needed to reduce the gross value of commodities to their expected net realizable value.

Account Title: Stockpile Materials Held in Reserve

Account Number: 1571 **Normal Balance**: Debit

Definition: The value of strategic and critical materials held because of statutory requirements or for use in national defense, conservation, or national emergencies.

Account Title: Stockpile Materials Held for Sale

Account Number: 1572 **Normal Balance**: Debit

Definition: The value of strategic and critical materials held because of statutory requirements or for use in national defense, conservation, or national emergencies that are authorized to be sold.

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Other Related Property

Account Number: 1591 **Normal Balance**: Debit

Definition: The value of other related property not otherwise classified above, including real property acquired through military base closings.

Account Title: Other Related Property - Allowance

Account Number: 1599 **Normal Balance**: Credit

Definition: The estimated loss for third-party liens and claims or for other changes in the value of other related property.

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

Debt

Account Number: 1610 **Normal Balance**: Debit

Definition: The par value of U.S. Treasury securities issued by the Bureau of the Public Debt. This includes marketable Treasury securities, non-marketable Treasury securities, and marketable Treasury securities.

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

Debt

Account Number: 1611 **Normal Balance**: Credit

Definition: The full discount on U.S. Treasury securities issued by the Bureau of the Public Debt and held by an agency.

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

Debt

Account Number: 1612 Normal Balance: Debit

Definition: The full premium on U.S. Treasury securities issued by the Bureau of the Public Debt and held by an agency.

U.S. Government Standard General Ledger Accounts and Definitions

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

by the Bureau of the Public Debt

Account Number: 1613 **Normal Balance**: Either

Definition: The amortization amount of discounts and premiums on U.S. Treasury securities issued by the Bureau of the Public Debt and held by an agency. FACTS II normal balance assigned to this account is "debit."

Account Title: Market Adjustment - Investments

Account Number: 1618 **Normal Balance**: Either

Definition: The accumulated unrealized gain or loss on investments other than investments in zero coupon bonds. Unrealized gain or loss is due to adjustments for market value. FACTS I normal balance assigned to this account is "debit."

Account Title: Investments in Securities Other Than the Bureau of the Public Debt

Securities

Account Number: 1620 **Normal Balance**: Debit

Definition: The par value of U.S. securities issued by Federal agencies and the par value of securities issued by non-Federal entities.

Account Title: Discount on Securities Other Than the Bureau of the Public Debt Securities

Account Number: 1621 **Normal Balance**: Credit

Definition: The full discount on securities other than the Bureau of the Public Debt securities held by an agency.

Account Title: Premium on Securities Other Than the Bureau of the Public Debt Securities

Account Number: 1622 Normal Balance: Debit

Definition: The full premium on securities other than the Bureau of the Public Debt securities held by an agency.

U.S. Government Standard General Ledger Accounts and Definitions

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

Bureau of the Public Debt Securities

Account Number: 1623 **Normal Balance**: Either

Definition: The amortization amount of discounts and premiums on securities other than the Bureau of the Public Debt securities held by an agency. FACTS II normal balance assigned to this account is "debit."

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

the Public Debt

Account Number: 1630 **Normal Balance**: Debit

Definition: The par value of U.S. Treasury zero coupon bonds issued by the Bureau of the Public Debt.

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

Public Debt

Account Number: 1631 **Normal Balance**: Credit

Definition: The full discount of U.S. Treasury zero coupon bonds issued by the Bureau of the Public Debt and held by an agency.

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

Issued by the Bureau of the Public Debt

Account Number: 1633 **Normal Balance**: Debit

Definition: The amortization amount of discount on U.S. Treasury zero coupon bonds issued by the Bureau of the Public Debt and held by an agency. FACTS II normal balance assigned to this account is "debit."

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Account Number: 1638 **Normal Balance**: Either

Definition: The accumulated unrealized holding gains and losses for U.S. Treasury zero coupon bond investments due to adjustments to market value. FACTS II normal balance assigned to this account is "debit."

Account Title: Contra Market Adjustment - Investments in U.S. Treasury Zero

Coupon Bonds

Account Number: 1639 **Normal Balance**: Either

Definition: The offset to market adjustments for investments in U.S. Treasury zero coupon bonds. The account provides a mechanism for zero coupon bonds to be reported on a basis other than market value on the Balance Sheet. FACTS II normal balance assigned to this account is "credit."

Account Title: Other Investments

Account Number: 1690 **Normal Balance**: Debit

Definition: The value of other investments owned by the agency.

Account Title: Land and Land Rights

Account Number: 1711 **Normal Balance**: Debit

Definition: The 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) and materials beneath or above the surface and Outer Continental Shelf resources are excluded.

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Improvements to Land

Account Number: 1712 **Normal Balance**: Debit

Definition: The cost of nonpermanent, depreciable improvements to land used in general operations. Also includes similar costs to land subject to stewardship reporting, as well as land rights of limited duration that are associated with general operations.

Account Title: Accumulated Depreciation on Improvements to Land

Account Number: 1719 **Normal Balance**: Credit

Definition: Accumulates depreciation charged to expense for improvements to land.

Account Title: Construction-in-Progress

Account Number: 1720 **Normal Balance**: Debit

Definition: Includes costs of direct labor, direct material, and overhead incurred in the construction of general property, plant, and equipment (except information technology software) for which the agency will be accountable. Upon completion, these costs will be transferred to the proper capital asset account as the acquisition cost of the item.

Account Title: Buildings, Improvements, and Renovations

Account Number: 1730 **Normal Balance**: Debit

Definition: The cost of Federal Government-owned buildings acquired for and used in providing general Federal Government services or goods. Includes the cost of renovation, improvement, restoration, or reconstruction of multi-use heritage assets when those costs are directly tied to the conduct of Federal Government operations.

Account Title: Accumulated Depreciation on Buildings, Improvements, and Renovations

Account Number: 1739 **Normal Balance**: Credit

Definition: Accumulates depreciation charged to expense for buildings, improvements, and renovations.

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Other Structures and Facilities

Account Number: 1740 **Normal Balance**: Debit

Definition: The cost or appraised value of Federal Government-owned structures and facilities other than buildings purchased by general and trust fund appropriations and under agency control.

Account Title: Accumulated Depreciation on Other Structures and Facilities

Account Number: 1749 **Normal Balance**: Credit

Definition: Accumulates depreciation charged to expense for structures and facilities.

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

Definition: The capitalized cost of tangible equipment items of a durable nature used by the agency in providing goods and services. This excludes computer software.

Account Title: Accumulated Depreciation on Equipment

Account Number: 1759 **Normal Balance**: Credit

Definition: Accumulates depreciation charged to expense for equipment.

Account Title: Assets Under Capital Lease

Account Number: 1810 Normal Balance: Debit

Definition: The amount of assets being leased under terms equivalent to an installment purchase.

Account Title: Accumulated Depreciation on Assets Under Capital Lease

Account Number: 1819 **Normal Balance**: Credit

Definition: Accumulates depreciation charged to expense for assets under capital lease.

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Leasehold Improvements

Account Number: 1820 **Normal Balance**: Debit

Definition: The cost of improvements to leased land, buildings, structures, and facilities occupied by the Federal Government as a lessee, as well as easements and right-of-way.

Account Title: Accumulated Amortization on Leasehold Improvements

Account Number: 1829 **Normal Balance**: Credit

Definition: Accumulates amortization charged to expense for leasehold improvements.

Account Title: Internal-Use Software

Account Number: 1830 Normal Balance: Debit

Definition: The 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.

Account Title: Internal-Use Software in Development

Account Number: 1832 **Normal Balance**: Debit

Definition: Includes the full cost, as defined in SFFAS No.10, incurred during the software development stage of (1) contractor-developed software, and (2) internally developed software. Upon completion, these costs will be transferred to USSGL account 1830, "Internal-Use Software."

Account Title: Accumulated Amortization on Internal-Use Software

Account Number: 1839 **Normal Balance**: Credit

Definition: Accumulates 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.

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Other Natural Resources

Account Number: 1840 **Normal Balance**: Debit

Definition: The cost or appraised value of natural resources other than land.

Account Title: Allowance for Depletion

Account Number: 1849 **Normal Balance**: Credit

Definition: The reduction of an estimated available quantity of other natural resources.

Account Title: Other General Property, Plant, and Equipment

Account Number: 1890 **Normal Balance**: Debit

Definition: The value of general property, plant, and equipment not otherwise classified above.

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

Account Number: 1899 Normal Balance: Credit

Definition: The amount of accumulated amortization/depreciation charged to expenses for other general property, plant, and equipment.

Account Title: Receivable From Appropriations

Account Number: 1921 Normal Balance: Debit

Definition: The amount to be received from an appropriation to fund current or future expenses for which the appropriation has already been authorized by law. Note: Treasury and OMB must approve use of this account.

Account Title: Other Assets

Account Number: 1990 **Normal Balance**: Debit

Definition: Other assets not otherwise classified above.

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Accounts Payable

Account Number: 2110 **Normal Balance**: Credit

Definition: Amounts owed to another Federal or non-Federal entity for goods and other property ordered and received, and for services rendered by other than employees.

Account Title: Disbursements in Transit

Account Number: 2120 **Normal Balance**: Credit

Definition: The amounts of voucher schedule payments transmitted to the regional disbursing office for payment but not processed by the regional disbursing office.

Account Title: Contract Holdbacks

Account Number: 2130 **Normal Balance**: Credit

Definition: The amounts withheld from grantees or contractors pending completion of related contracts.

Account Title: Accrued Interest Payable

Account Number: 2140 **Normal Balance**: Credit

Definition: Amount of interest accrued and owed to others.

Account Title: Payable for Transfers of Currently Invested Balances

Account Number: 2150 **Normal Balance**: Credit

Definition: The amount representing transfers payable from balances that are currently invested. To accommodate cash management practices, funds will remain invested until needed for disbursement. At such time, the receiving entity will request a transfer of funds. The investing entity will disinvest and transfer necessary funds via SF 1151: Nonexpenditure Transfer Authorization. The budget authority from the transfer is realized and obligations may be incurred before the actual transfer of funds.

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Expenditure Transfers Payable

Account Number: 2155 **Normal Balance**: Credit

Definition: The amount of financing sources payable to a trust fund or an agency general fund (or another Federal fund as defined by OMB) that occurs as a result of a nonexchange transaction.

Account Title: Entitlement Benefits Due and Payable

Account Number: 2160 **Normal Balance**: Credit

Definition: As of the reporting date, any unpaid entitlement benefits due to any qualifying entity, State, local, or tribal government as authorized by law. 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, Veterans Affairs Pension, and Railroad Retirement Pension Benefits, etc.

Account Title: Subsidy Payable to the Financing Account

Account Number: 2170 **Normal Balance**: Credit

Definition: The amount of subsidy payable from a program account to a financing account for both undisbursed direct loans and undisbursed guaranteed loans.

Account Title: Contra Liability for Subsidy Payable to the Financing Account

Account Number: 2179 **Normal Balance**: Debit

Definition: The amount of subsidy payable from a program account to a financing account for both undisbursed direct loans and undisbursed guaranteed loans. This is the USSGL contra account to 2170, "Subsidy Payable to the Financing Account."

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Loan Guarantee Liability

Account Number: 2180 **Normal Balance**: Credit

Definition: This account is the financing fund for loan guarantee programs. Record all transactions that affect the subsidy for loan guarantees in this account. It represents the expected present value of cash flows to and from the Federal Government from loan guarantees. The initial transaction transfers the subsidy monies from the program fund to the financing fund.

Account Title: Other Accrued Liabilities

Account Number: 2190 **Normal Balance**: Credit

Definition: Amounts of liabilities not otherwise classified above.

Account Title: Accrued Funded Payroll and Leave

Account Number: 2210 **Normal Balance**: Credit

Definition: The estimated liability for salaries, wages, and funded annual leave and sick leave that have been earned but are unpaid. (Refer to FASAB SFFAS No. 1, Accounting for Selected Assets and Liabilities, paragraph 84.)

Account Title: Withholdings Payable

Account Number: 2211 **Normal Balance**: Credit

Definition: Amounts withheld from employees' salaries for taxes, employee benefit contributions, wage garnishments, and other withholdings.

Account Title: Employer Contributions and Payroll Taxes Payable

Account Number: 2213 **Normal Balance**: Credit

Definition: The employer portion of payroll taxes and benefit contributions, such as retirement, including the agency's contribution to the Thrift Savings Plan ("N" attribute), and health and life insurance for covered employees.

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Other Post-Employment Benefits Due and Payable

Account Number: 2215 **Normal Balance**: Credit

Definition: Amounts 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 Employee Compensation Act (FECA) liability, and the current portion of veterans' disability compensation benefits. This is not an actuarial liability.

Account Title: Pension Benefits Due and Payable to Beneficiaries

Account Number: 2216 **Normal Balance**: Credit

Definition: Pension benefits, excluding Railroad Retirement Benefits and Veterans Affairs Pension, due from the administering agencies to eligible Federal civilian or military employees or their beneficiaries. This is not an actuarial liability. (Refer to FASAB SFFAS No. 1, Accounting for Selected Assets and Liabilities, paragraph 84.)

Account Title: Benefit Premiums Payable to Carriers

Account Number: 2217 Normal Balance: Credit

Definition: Amounts due from the administering agencies to the benefit carriers for providing health insurance employment benefit. (Refer to FASAB's Selected Assets and Liability Standard, number 1, paragraph 84.)

Account Title: Life Insurance Benefits Due and Payable to Beneficiaries

Account Number: 2218 **Normal Balance**: Credit

Definition: Life insurance benefits due from the administering plans to eligible beneficiaries. This is not an actuarial liability. (Refer to Refer to FASAB SFFAS No. 1, Accounting for Selected Assets and Liabilities, paragraph 84.)

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Unfunded Leave

Account Number: 2220 **Normal Balance**: Credit

Definition: The amount recorded by an employer agency for unpaid leave earned that the employee is entitled to upon separation and that will be funded from future years' appropriations.

Account Title: Unfunded FECA Liability

Account Number: 2225 **Normal Balance**: Credit

Definition: The amount of Federal Employees Compensation Act (FECA) liability billed to agencies by the Department of Labor for FECA payments made on the agencies' behalves. The funding for the liability will be made from a future appropriation. This is not an actuarial liability.

Account Title: Other Unfunded Employment Related Liability

Account Number: 2290 **Normal Balance**: Credit

Definition: Amounts of unfunded employment related liabilities not covered by the current year's budget authority and not otherwise classified above. Include the unfunded liability for unemployment for Federal employees in this account.

Account Title: Advances From Others

Account Number: 2310 **Normal Balance**: Credit

Definition: The balance of amounts advanced by other Federal and non-Federal entities for goods and services to be furnished.

Account Title: Deferred Credits

Account Number: 2320 **Normal Balance**: Credit

Definition: Revenue or income received but not yet earned.

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Liability for Deposit Funds, Clearing Accounts, and Undeposited

Collections

Account Number: 2400 **Normal Balance**: Credit

Definition: Amounts offsetting undeposited collections and collections deposited in deposit funds and clearing accounts, including suspense accounts, awaiting disposition or reclassification.

Account Title: Principal Payable to the Bureau of the Public Debt

Account Number: 2510 **Normal Balance**: Credit

Definition: The amount of loan principal payable to the Bureau of the Public Debt.

Account Title: Principal Payable to the Federal Financing Bank

Account Number: 2520 **Normal Balance**: Credit

Definition: The amount of loan principal owed to the Federal Financing Bank.

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

Authority

Account Number: 2530 **Normal Balance**: Credit

Definition: The par value of U.S. securities issued under general and special financing authority.

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

Special Financing Authority

Account Number: 2531 **Normal Balance**: Debit

Definition: The discount on U.S. securities issued under general and special financing authority.

U.S. Government Standard General Ledger Accounts and Definitions

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

Special Financing Authority

Account Number: 2532 **Normal Balance**: Credit

Definition: The premium on U.S. securities issued under general and special financing authority.

Account Title: Amortization of Discount and Premium on Securities Issued by Federal

Agencies Under General and Special Financing Authority

Account Number: 2533 **Normal Balance**: Either

Definition: The amortization of discount and premium on securities issued under general and special financing authority. FACTS I normal balance assigned to this account is "debit."

Account Title: Participation Certificates

Account Number: 2540 **Normal Balance**: Credit

Definition: The liability for the agency's share of participation certificates.

Account Title: Other Debt

Account Number: 2590 **Normal Balance**: Credit

Definition: All other forms of Federal Government obligations, secured and unsecured, not otherwise classified above.

Account Title: Actuarial Pension Liability

Account Number: 2610 Normal Balance: Credit

Definition: Amount recorded by the administering agencies for actuarial present value of all future retirement benefits, based on projected salaries and total projected services less the actuarial present value of future normal cost contributions that would be made for and by the employees under the plan. (Refer to FASAB SFFAS No. 5, Accounting for Liabilities of the Federal Government, paragraph 71.)

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Actuarial Health Insurance Liability

Account Number: 2620 **Normal Balance**: Credit

Definition: Amount recorded by the administering agencies for actuarial present value of all future health insurance benefits less the actuarial present value of future normal cost contributions that would be made for and by the employees under the plan. (Refer to FASAB SFFAS No. 5, Accounting for Liabilities of the Federal Government, paragraphs 79 and 88.)

Account Title: Actuarial Life Insurance Liability

Account Number: 2630 **Normal Balance**: Credit

Definition: Amount recorded by administering agencies for the expected present value of future outflows to be paid to, or on behalf of, existing policy holders, less expected present value of future net premiums to be collected. (Refer to FASAB SFFAS No. 5, Accounting for Liabilities of the Federal Government, paragraph 113.)

Account Title: Actuarial FECA Liability

Account Number: 2650 **Normal Balance**: Credit

Definition: Amount recorded by employer agencies for the actuarial present value of future Federal Employee Compensation Act (FECA) benefits provided to Federal employees or their beneficiaries as a result of work-related deaths, disability, or occupational disease. (Refer to FASAB SFFAS No. 5, Accounting for Liabilities of the Federal Government, paragraphs 95 and 96.)

Account Title: Other Actuarial Liabilities

Account Number: 2690 **Normal Balance**: Credit

Definition: Amount recorded by administering agencies for actuarial liability of future benefit payments that is not otherwise classified above. Include Other Post-Employment Benefit (OPEB) actuarial liability here; for example, actuarial liability for the Department of Veterans Affairs burial and compensation.

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Prior Liens Outstanding on Acquired Collateral

Account Number: 2910 **Normal Balance**: Credit

Definition: The value of liens approved and accepted as being claims against assets acquired through loan defaults.

Account Title: Contingent Liabilities

Account Number: 2920 **Normal Balance**: Credit

Definition: Amount that is recognized as a result of a past event where a future outflow or other sacrifice of resource is probable and measurable. Record a contingent liability related to environmental cleanup cost in USSGL account 2995, "Estimated Cleanup Cost Liability."

Account Title: Capital Lease Liability

Account Number: 2940 **Normal Balance**: Credit

Definition: The present value of liabilities for assets acquired under a lease agreement that meets the test for capitalizing the assets.

Account Title: Liability for Subsidy Related to Undisbursed Loans

Account Number: 2950 **Normal Balance**: Credit

Definition: The amount of subsidy owed by the financing fund for direct and guaranteed loans that have not been disbursed. This liability will be liquidated when the loan is disbursed. If the loan is not disbursed, the accrued subsidy must be removed from the financing fund.

Account Title: Accounts Payable From Canceled Appropriations

Account Number: 2960 **Normal Balance**: Credit

Definition: This account is used to reinstate valid accounts payable canceled with an appropriation under requirements of Public Law 101-510 (31 U.S.C. 1551-1557, "M" account legislation.)

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Resources Payable to Treasury

Account Number: 2970 **Normal Balance**: Credit

Definition: Liquidating fund assets in excess of liabilities that are being held as working capital. After liquidating all liabilities, these funds will be returned to Treasury.

Account Title: Custodial Liability

Account Number: 2980 **Normal Balance**: Credit

Definition: The amount of custodial revenue yet to be transferred to another entity.

Account Title: Other Liabilities

Account Number: 2990 **Normal Balance**: Credit

Definition: Other liabilities not otherwise classified.

Account Title: Estimated Cleanup Cost Liability

Account Number: 2995 **Normal Balance**: Credit

Definition: The estimated 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.

Account Title: Unexpended Appropriations - Cumulative

Account Number: 3100 Normal Balance: Credit

Definition: The amount of unexpended appropriations after fiscal yearend closing. The balance in this account remains the same during the fiscal year. Activity to increase or decrease unexpended appropriations is reflected in other USSGL accounts in the 3100 series. At yearend, the nominal USSGL accounts in the 3100 series are closed to this USSGL account. During the fiscal year, the net of debit and credit balances in the 3100 series accounts reflects the total remaining balance of unused appropriations. Trust funds do not use this USSGL account.

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Unexpended Appropriations - Appropriations Received

Account Number: 3101 **Normal Balance**: Credit

Definition: The amount of new appropriations received during the fiscal year. This amount does not include dedicated and earmarked receipts; therefore, special and trust funds do not use this USSGL account to record appropriations.

Account Title: Unexpended Appropriations - Transfers-In

Account Number: 3102 **Normal Balance**: Credit

Definition: The amount of unexpended appropriations from current or prior years, transferred in during the fiscal year.

Account Title: Unexpended Appropriations - Transfers-Out

Account Number: 3103 **Normal Balance**: Debit

Definition: The amount of unexpended appropriations from current or prior years, transferred out during the fiscal year.

Account Title: Unexpended Appropriations - Adjustments

Account Number: 3106 **Normal Balance**: Either

Definition: The amount of adjustments during the fiscal year to unexpended appropriations from current or prior years. Examples of adjustments include rescissions, capital transfers, and cancellation of expired appropriations. FACTS I normal balance assigned to this account is "credit."

Account Title: Unexpended Appropriations - Used

Account Number: 3107 **Normal Balance**: Debit

Definition: The amount of reduction during the fiscal year to unexpended appropriations from current or prior years that is paired with USSGL account 5700 when goods and services are received or benefits provided.

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Unexpended Appropriations - Prior-Period Adjustments - Restated

Account Number: 3108 **Normal Balance**: Either

Definition: The amount of net increase or decrease to unexpended appropriations resulting from a prior-period adjustment that requires restatement of prior-period financial statements in accordance with FASAB SFFAS No. 21, "Reporting Corrections of Errors and Changes in Accounting by the Internal Revenue Service, Customs and Others." FASAB has retained the current requirement that prior-period financial statements not be restated for changes in accounting principles, unless otherwise specified in the transition instruction section of a new FASAB standard. FACTS I normal balance assigned to this account is "debit."

Account Title: Unexpended Appropriations - Prior-Period Adjustments - Not Restated

Account Number: 3109 **Normal Balance**: Either

Definition: The amount of a net increase or decrease to unexpended appropriations as a result of posting a "prior-period adjustment." This USSGL account is used only when making a "prior-period adjustment" that does not require restatement of prior-period financial statements in accordance with FASAB SFFAS No. 21, "Reporting Corrections of Errors and Changes in Accounting by the Internal Revenue Service, Customs and Others." FACTS I normal balance assigned to this account is "debit."

Account Title: Cumulative Results of Operations

Account Number: 3310 **Normal Balance**: Either

Definition: The net difference since the inception of the activity between (1) expenses and losses, and (2) financing sources including appropriations, revenues, and gains. FACTS I normal balance assigned to this account is "credit."

Account Title: Estimated Indefinite Contract Authority

Account Number: 4032 **Normal Balance**: Debit

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

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Anticipated Adjustments to Contract Authority

Account Number: 4034 **Normal Balance**: Either

Definition: The 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.

Account Title: Estimated Indefinite Borrowing Authority

Account Number: 4042 **Normal Balance**: Debit

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

Account Title: Anticipated Reductions to Borrowing Authority

Account Number: 4044 **Normal Balance**: Credit

Definition: The estimated amounts of reductions during the fiscal year to borrowing authority.

Account Title: Anticipated Transfers to the General Fund of the Treasury

Account Number: 4047 **Normal Balance**: Credit

Definition: The anticipated amounts to be transferred to the General Fund of the Treasury during the fiscal year via nonexpenditure transfers.

Account Title: Anticipated Collections From Non-Federal Sources

Account Number: 4060 **Normal Balance**: Debit

Definition: The amount of non-Federal collections, excluding reimbursables, expected in the current fiscal year.

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Anticipated Collections From Federal Sources

Account Number: 4070 **Normal Balance**: Debit

Definition: The amount of Federal collections, excluding reimbursables, expected in the current

fiscal year.

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

TAFS - Receivable - Transferred

Account Number: 4081 **Normal Balance**: Either

Definition: The amount in USSGL account 4126, "Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS – Receivable," transferred from one Treasury Appropriation Fund Symbol (TAFS) to another. FACTS II normal balance assigned to this account is "credit."

Account Title: Allocations of Realized Authority - To Be Transferred From Invested

Balances - Transferred

Account Number: 4082 **Normal Balance**: Either

Definition: The amount in USSGL account 4166, "Allocations of Realized Authority - To Be Transferred From Invested Balances," transferred from one Treasury Appropriation Fund Symbol (TAFS) to another. FACTS II normal balance assigned to this account is "credit."

Account Title: Transfers - Current-Year Authority - Receivable - Transferred

Account Number: 4083 **Normal Balance**: Either

Definition: The amount in USSGL account 4171, "Non-Allocation Transfers of Invested Balances - Receivable," transferred from one Treasury Appropriation Fund Symbol (TAFS) to another. FACTS II normal balance assigned to this account is "credit."

Account Title: Debt Liquidation Appropriations

Account Number: 4111 **Normal Balance**: Debit

Definition: Amount appropriated to liquidate debt as specified in the appropriation language.

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Liquidation of Deficiency - Appropriations

Account Number: 4112 **Normal Balance**: Debit

Definition: The amount appropriated to liquidate a prior-year deficiency.

Account Title: Appropriated Trust or Special Fund Receipts

Account Number: 4114 **Normal Balance**: Debit

Definition: The amount of receipts appropriated to a trust or special fund expenditure account from the corresponding receipt account. (Amounts deposited into trust or special fund receipt accounts designated by Treasury as "unavailable" are appropriated via warrant, upon legislative action, to the corresponding expenditure account. Amounts designated by Treasury as "available" are immediately transferred without further action.) This budgetary resource account does not correspond with proprietary USSGL account 3101, "Unexpended Appropriations - Appropriations Received."

Account Title: Loan Subsidy Appropriation

Account Number: 4115 **Normal Balance**: Debit

Definition: The amount of budget authority appropriated by law for loan subsidies in direct loan and loan guarantee programs.

Account Title: Loan Administrative Expense Appropriation

Account Number: 4117 **Normal Balance**: Debit

Definition: The amount of new budget authority appropriated by law for administrative expenses in direct loan and loan guarantee programs.

Account Title: Reestimated Loan Subsidy Appropriation

Account Number: 4118 **Normal Balance**: Debit

Definition: The amount of budget authority appropriated for direct loan and loan guarantee subsidies based upon reestimates.

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Other Appropriations Realized

Account Number: 4119 **Normal Balance**: Debit

Definition: All other appropriations not classified above. Additionally, this account may include the annualized amount of appropriations for continuing resolutions.

Account Title: Appropriations Anticipated - Indefinite

Account Number: 4120 **Normal Balance**: Debit

Definition: The current estimate of anticipated amounts to become available under existing law.

Account Title: Authority Adjusted for Interest on the Bureau of the Public Debt Securities

Account Number: 4122 **Normal Balance**: Debit

Definition: The amount receivable for interest on the Bureau of the Public Debt securities to be paid in the future. The Bureau of the Public Debt may only use this account.

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

TAFS Reclassified - Receivable - Temporary Reduction

Account Number: 4123 **Normal Balance**: Debit

Definition: The amount of authority reclassified from USSGL account 4126, "Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable" because of a temporary reduction. The amount is equal to the amount of the temporary reduction. Since this is a reclassification of a receivable, there is no impact on fund balance. Use this account only in a trust fund Treasury Appropriation Fund Symbol (TAFS) where the receivable is from the Airport and Airway Trust Fund, Aquatic Resources Trust Fund, Highway Trust Fund, or Oil Spill Liability Trust Fund.

U.S. Government Standard General Ledger Accounts and Definitions

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

TAFS Reclassified - Payable - Temporary Reduction

Account Number: 4124 **Normal Balance**: Credit

Definition: The amount of authority reclassified from USSGL account 4127 "Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable" because of a temporary reduction. The amount is equal to the amount of the temporary reduction. Since this is a reclassification of a payable, there is no impact on fund balance. Use this account only in a trust fund Treasury Appropriation Fund Symbol (TAFS) where the payable is to the Airport and Airway Trust Fund, Aquatic Resources Trust Fund, Highway Trust Fund, or Oil Spill Liability Trust Fund.

Account Title: Loan Modification Adjustment Transfer Appropriation

Account Number: 4125 **Normal Balance**: Debit

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

Account Title: Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS -

Receivable

Account Number: 4126 **Normal Balance**: Debit

Definition: Amounts appropriated in an appropriation or authorization act to an agency trust fund expenditure account to be transferred from the Airport and Airway Trust Fund, Aquatic Resources Trust Fund, Highway Trust Fund, or Oil Spill Liability Trust Fund via nonexpenditure transfer. For cash management purposes, the funds remain invested until needed for disbursement; therefore, a receivable is required to reflect the total budget authority.

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS -

Payable

Account Number: 4127 **Normal Balance**: Credit

Definition: Amounts appropriated in an appropriation or authorization act from the Airport and Airway Trust Fund, Aquatic Resources Trust Fund, Highway Trust Fund, or Oil Spill Liability Trust Fund to be transferred to an agency trust fund expenditure account via nonexpenditure transfer. For cash management purposes, the funds remain invested until needed for disbursement; therefore, a payable is required to reflect the total budget authority.

Account Title: Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS -

Transfers-In

Account Number: 4128 **Normal Balance**: Debit

Definition: Amounts appropriated in an appropriation or authorization act to an agency trust fund expenditure account and transferred from the Airport and Airway Trust Fund, Aquatic Resources Trust Fund, Highway Trust Fund, or Oil Spill Liability Trust Fund via nonexpenditure transfer. This USSGL account is used to properly reflect the transfer as an appropriation.

Account Title: Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS -

Transfers-Out

Account Number: 4129 **Normal Balance**: Credit

Definition: Amounts appropriated in an appropriation or authorization act from the Airport and Airway Trust Fund, Aquatic Resources Trust Fund, Highway Trust Fund, or Oil Spill Liability Trust Fund and transferred to an agency trust fund expenditure account via nonexpenditure transfer. This USSGL account is used to properly reflect the transfer as an appropriation.

Account Title: Appropriation To Liquidate Contract Authority Withdrawn

Account Number: 4130 **Normal Balance**: Credit

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

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Current-Year Contract Authority Realized

Account Number: 4131 **Normal Balance**: Debit

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

Account Title: Decreases to Indefinite Contract Authority

Account Number: 4133 **Normal Balance**: Credit

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

Account Title: Contract Authority Withdrawn

Account Number: 4134 **Normal Balance**: Credit

Definition: The amount of unfunded indefinite contract authority withdrawn due to recoveries of prior-year obligations.

Account Title: Contract Authority Liquidated

Account Number: 4135 **Normal Balance**: Credit

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

Account Title: Contract Authority To Be Liquidated by Trust Funds

Account Number: 4136 **Normal Balance**: Credit

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

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Transfers of Contract Authority

Account Number: 4137 **Normal Balance**: Either

Definition: The amount of contract authority transferred between two Treasury Appropriation Fund Symbols (TAFS) based upon an approved letter. This occurs before the actual transfer of funds. FACTS II normal balance assigned to this account is "debit."

Account Title: Appropriation To Liquidate Contract Authority

Account Number: 4138 **Normal Balance**: Debit

Definition: The amount of liquidating appropriations received during the fiscal year to fund contract authority.

Account Title: Contract Authority Carried Forward

Account Number: 4139 **Normal Balance**: Debit

Definition: The amount of contract authority carried forward into the next fiscal year.

Account Title: Substitution of Borrowing Authority

Account Number: 4140 **Normal Balance**: Credit

Definition: The amount of borrowing authority replaced by appropriations or offsetting collections that were initially used to liquidate obligations incurred against authority to borrow.

Account Title: Current-Year Borrowing Authority Realized

Account Number: 4141 **Normal Balance**: Debit

Definition: The authorized amount of new authority to expend monies borrowed from the Bureau of the Public Debt or other investors. Report authority borrowed for such obligations even though the agency ultimately will use subsequent appropriations or offsetting collections to liquidate the obligations.

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Decreases to Indefinite Borrowing Authority

Account Number: 4143 **Normal Balance**: Credit

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

Account Title: Borrowing Authority Withdrawn

Account Number: 4144 **Normal Balance**: Credit

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

Account Title: Borrowing Authority Converted to Cash

Account Number: 4145 **Normal Balance**: Credit

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

Account Title: Actual Repayments of Debt, Current-Year Authority

Account Number: 4146 **Normal Balance**: Credit

Definition: Amounts actually transferred by nonexpenditure transfer during the fiscal year from current-year resources to repay debt.

Account Title: Actual Repayments of Debt, Prior-Year Balances

Account Number: 4147 **Normal Balance**: Credit

Definition: Amounts actually transferred by nonexpenditure transfer during the fiscal year from prior-year balances to repay debt.

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Resources Realized From Borrowing Authority

Account Number: 4148 **Normal Balance**: Debit

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

Account Title: Borrowing Authority Carried Forward

Account Number: 4149 **Normal Balance**: Debit

Definition: The amount of borrowing authority carried forward into the next fiscal year for definite borrowing authority. For indefinite borrowing authority, this will be the amount that is supported by unpaid obligations (undelivered orders and expended authority).

Account Title: Reappropriations

Account Number: 4150 **Normal Balance**: Debit

Definition: The amount of new budget authority derived from a law that extends the availability of unobligated budget authority that has expired or would otherwise expire.

Account Title: Actual Capital Transfers to the General Fund of the Treasury,

Current-Year Authority

Account Number: 4151 **Normal Balance:** Credit

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

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Actual Capital Transfers to the General Fund of the Treasury,

Prior-Year Balances

Account Number: 4152 **Normal Balance**: Credit

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

Account Title: Authority Made Available From Receipt or Appropriation Balances

Previously Precluded From Obligation

Account Number: 4157 **Normal Balance**: Debit

Definition: The amount of budget authority that becomes available for obligation from balances of receipts or appropriations previously precluded from obligation. This occurs when current-year receipts or appropriations do not cover current-year obligations or when certain legal requirements are met. The balance in this account closes into USSGL account 4397, "Receipts and Appropriations Temporarily Precluded From Obligation."

Account Title: Authority Made Available From Offsetting Collection Balances

Previously Precluded From Obligation

Account Number: 4158 **Normal Balance**: Debit

Definition: The amount of budget authority that becomes available for obligation from balances of offsetting collections previously precluded from obligation. This occurs when current-year offsetting collections do not cover current-year obligations or when certain legal requirements are met. The balance in this account closes into USSGL account 4398, "Offsetting Collections Temporarily Precluded From Obligation."

Account Title: Anticipated Transfers - Current-Year Authority

Account Number: 4160 **Normal Balance**: Either

Definition: The net amount of anticipated nonexpenditure transfers during the fiscal year of current-year unobligated authority to or from appropriations and funds. FACTS II normal balance assigned to this account is "debit."

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Allocations of Authority - Anticipated From Invested Balances

Account Number: 4165 **Normal Balance**: Debit

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

Account Title: Allocations of Realized Authority - To Be Transferred From Invested

Balances

Account Number: 4166 **Normal Balance**: Either

Definition: The amount of undistributed funds to be allocated between two Treasury Appropriation Fund Symbols (TAFS) where the parent TAFS maintains invested balances. The parent TAFS would record a normal credit to this account, and the receiving TAFS would record a normal debit to this account. For cash management purposes, the funds remain invested until needed for disbursement. This USSGL account is to be recorded mainly by trust funds and special funds, which typically have investment authority. (This occurs before the request for nonexpenditure transfer and is only permissible under specific circumstances.) FACTS II normal balance assigned to this account is "debit."

Account Title: Allocations of Realized Authority - Transferred From Invested Balances

Account Number: 4167 **Normal Balance**: Either

Definition: The net amount of realized authority and accomplished nonexpenditure transfers during the fiscal year of current-year or prior-year obligated authority. Use this USSGL allocation account when the parent Treasury Appropriation Fund Symbol (TAFS) has investment authority; most commonly associated with trust and special funds. FACTS II normal balance assigned to this account is "debit."

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Allocations of Realized Authority Reclassified - Authority To Be

Transferred From Invested Balances - Temporary Reduction

Account Number: 4168 **Normal Balance**: Either

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

Account Title: Transfers - Current-Year Authority

Account Number: 4170 **Normal Balance**: Either

Definition: The amount of realized nonexpenditure transfers between two Treasury Appropriations Fund Symbols (TAFS) during the fiscal year of current-year unobligated authority. This amount includes transfers of unobligated balances resulting from legislation that changes the purpose for which the balances are available for obligation. This amount excludes transfers of amounts from invested balances. FACTS II normal balance assigned to this account is "debit."

Account Title: Non-Allocation Transfers of Invested Balances - Receivable

Account Number: 4171 **Normal Balance**: Either

Definition: The amount to be transferred-in of unrealized nonexpenditure transfers of invested balances, excluding allocation transfers, between two trust funds or between two Federal funds (as defined by OMB), when investment authority is involved. For cash management purposes, the funds remain invested until needed for disbursement. (This occurs before the request for SF 1151: Nonexpenditure Transfer Authorization, and is only permissible under specific circumstances.) FACTS II normal balance assigned to this account is "debit."

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Non-Allocation Transfers of Invested Balances - Payable

Account Number: 4172 **Normal Balance**: Either

Definition: The amount to be transferred-out of unrealized nonexpenditure transfers of invested balances, excluding allocation transfers, between two trust funds or between two Federal funds (as defined by OMB), when investment authority is involved. For cash management purposes, the funds remain invested until needed for disbursement. (This occurs before the request for SF 1151: Nonexpenditure Transfer Authorization, and is only permissible under specific circumstances.) FACTS II normal balance assigned to this account is "credit."

Account Title: Non-Allocation Transfers of Invested Balances - Transferred

Account Number: 4173 **Normal Balance**: Either

Definition: The amount of nonexpenditure transfers of invested balances accomplished via SF 1151: Nonexpenditure Transfer Authorization that reduce previously established USSGL 4171, "Non-Allocation Transfers of Invested Balances - Receivable" or 4172, "Non-Allocation Transfers of Invested Balances - Payable." FACTS II normal balance assigned to this account is "debit."

Account Title: Allocation Transfers of Current-Year Authority for Non-

Invested Accounts

Account Number: 4175 **Normal Balance**: Either

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

Account Title: Allocation Transfers of Prior-Year Balances

Account Number: 4176 **Normal Balance**: Either

Definition: The amount of unobligated prior-year balances transferred between a parent Treasury Appropriation Fund Symbol (TAFS) and a receiving TAFS via an accomplished nonexpenditure transfer. FACTS II normal balance assigned to this account is "debit."

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Anticipated Transfers - Prior-Year Balances

Account Number: 4180 **Normal Balance**: Either

Definition: The net amount of anticipated nonexpenditure transfers of prior-year unobligated balances to or from appropriations and funds. FACTS II normal balance assigned to this account is "debit."

Account Title: Transfers - Prior-Year Balances

Account Number: 4190 **Normal Balance**: Either

Definition: The net amount of realized nonexpenditure transfers during the fiscal year of prioryear unobligated balances to or from appropriations and funds. FACTS II normal balance assigned to this account is "debit."

Account Title: Balance Transfers - Extension of Availability Other Than Reappropriations

Account Number: 4191 **Normal Balance**: Either

Definition: The amount of realized nonexpenditure transfers during the fiscal year from an expired Treasury Appropriation Fund Symbol (TAFS) to an unexpired TAFS as a result of authority to extend the period of availability of the expired balances that does not meet the definition of a reappropriation. This transaction is accomplished via SF 1151: Nonexpenditure Transfer Authorization. Use only with OMB approval. FACTS II normal balance assigned to this account is "debit."

Account Title: Transfer of Obligated Balances

Account Number: 4195 **Normal Balance**: Either

Definition: The amount of resources with obligations transferred to or from appropriations and funds recorded via nonexpenditure transfer during the fiscal year. FACTS II normal balance assigned to this account is "debit."

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Transfer of Expired Expenditure Transfers - Receivable

Account Number: 4199 **Normal Balance**: Either

Definition: The amount of transfers during the fiscal year of unobligated expenditure transfers receivable from an expired Treasury Appropriation Fund Symbol (TAFS) to an unexpired TAFS. This transaction is not accomplished via an SF 1151: Nonexpenditure Transfer Authorization. Use only with OMB approval. FACTS II normal balance assigned to this account is "debit."

Account Title: Total Actual Resources - Collected

Account Number: 4201 **Normal Balance**: Debit

Definition: This account is used at yearend closing to consolidate the total amount of actual resources collected from all sources.

Account Title: Anticipated Reimbursements and Other Income

Account Number: 4210 **Normal Balance**: Debit

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

Account Title: Liquidation of Deficiency - Offsetting Collections

Account Number: 4212 **Normal Balance**: Debit

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

Account Title: Anticipated Appropriation Trust Fund Expenditure Transfers

Account Number: 4215 **Normal Balance**: Debit

Definition: The amount of anticipated appropriation expenditure transfers from a trust fund to a general fund during the fiscal year.

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Unfilled Customer Orders Without Advance

Account Number: 4221 Normal Balance: Debit

Definition: The total amount of unearned reimbursable orders accepted without an advance. This account represents the amount of goods and/or services to be furnished for other Federal Government agencies and for the public if permitted by law and by long-standing, generally accepted practice. It also includes amounts for "jointly supported projects." At the time goods and/or services are furnished, the amount becomes reimbursements earned.

Account Title: Unfilled Customer Orders With Advance

Account Number: 4222 **Normal Balance**: Debit

Definition: The total amount of unearned reimbursable orders accepted with an advance. This account represents the amount of goods and/or services to be furnished for other Federal Government agencies or the public. It also includes amounts for "jointly supported projects." At the time goods and/or services are furnished, the amount becomes reimbursements earned.

Account Title: Appropriation Trust Fund Expenditure Transfers - Receivable

Account Number: 4225 **Normal Balance**: Debit

Definition: The amount of uncollected expenditure transfers from a trust fund to a general fund.

Account Title: Unfilled Customer Orders Without Advance - Transferred

Account Number: 4230 **Normal Balance**: Either

Definition: The amount in USSGL account 4221, "Unfilled Customer Orders Without Advance," transferred from one Treasury Appropriation Fund Symbol (TAFS) to another. FACTS II normal balance assigned to this account is "credit."

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Unfilled Customer Orders With Advance - Transferred

Account Number: 4231 **Normal Balance**: Either

Definition: The amount in USSGL account 4222, "Unfilled Customer Orders With Advance," transferred from one Treasury Appropriation Fund Symbol (TAFS) to another. FACTS II normal balance assigned to this account is "credit."

Account Title: Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred

Account Number: 4232 **Normal Balance**: Either

Definition: The amount in USSGL account 4225, "Appropriation Trust Fund Expenditure Transfers - Receivable," transferred from one Treasury Appropriation Fund Symbol (TAFS) to another. FACTS II normal balance assigned to this account is "credit."

Account Title: Reimbursements and Other Income Earned - Receivable - Transferred

Account Number: 4233 **Normal Balance**: Either

Definition: The amount in USSGL account 4251, "Reimbursements and Other Income Earned - Receivable," transferred from one Treasury Appropriation Fund Symbol (TAFS) to another. FACTS II normal balance assigned to this account is "credit."

Account Title: Other Federal Receivables - Transferred

Account Number: 4234 **Normal Balance**: Either

Definition: The amount in USSGL account 4287, "Other Federal Receivables," transferred from one Treasury Appropriation Fund Symbol (TAFS) to another. FACTS II normal balance assigned to this account is "credit."

Account Title: Reimbursements and Other Income Earned - Receivable

Account Number: 4251 **Normal Balance**: Debit

Definition: The amount of reimbursements and other income earned but not collected to date through the delivery of goods and performance of services.

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Reimbursements and Other Income Earned - Collected

Account Number: 4252 **Normal Balance**: Debit

Definition: The amount of reimbursements and other income earned and collected to date through the provision of goods and performance of services.

Account Title: Appropriation Trust Fund Expenditure Transfers - Collected

Account Number: 4255 **Normal Balance**: Debit

Definition: The amount of expenditure transfers executed between a trust fund and a general fund during the fiscal year.

Account Title: Actual Collections of "governmental-type" Fees

Account Number: 4260 **Normal Balance**: Debit

Definition: The amount of fees collected during the fiscal year from non-Federal sources arising from the Federal Government's exercise of its sovereign or governmental powers.

Account Title: Actual Collections of Business-Type Fees

Account Number: 4261 **Normal Balance**: Debit

Definition: The amount of fees collected during the fiscal year from non-Federal sources resulting from business-type transactions.

Account Title: Actual Collections of Loan Principal

Account Number: 4262 **Normal Balance**: Debit

Definition: The total amount of loan principal collected during the fiscal year from non-Federal sources.

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Actual Collections of Loan Interest

Account Number: 4263 **Normal Balance**: Debit

Definition: The total amount of loan interest collected during the fiscal year from non-Federal

sources.

Account Title: Actual Collections of Rent

Account Number: 4264 Normal Balance: Debit

Definition: The total amount of rent collected during the fiscal year from non-Federal sources.

Account Title: Actual Collections From Sale of Foreclosed Property

Account Number: 4265 **Normal Balance**: Debit

Definition: The amount collected during the fiscal year from the sale of foreclosed property.

Account Title: Other Actual Business-Type Collections From Non-Federal

Sources

Account Number: 4266 **Normal Balance**: Debit

Definition: The amount collected during the fiscal year from non-Federal sources for which a specific USSGL account does not exist. These collections result from business-type transactions.

Account Title: Other Actual "governmental-type" Collections From Non-Federal Sources

Account Number: 4267 **Normal Balance**: Debit

Definition: The amount collected during the fiscal year from non-Federal sources for which a specific USSGL account does not exist. These collections arise from the Federal Government's exercise of its sovereign or governmental powers.

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Actual Program Fund Subsidy Collected

Account Number: 4271 **Normal Balance**: Debit

Definition: The amount of subsidy for loan programs collected during the fiscal year by the financing fund from the program fund.

Account Title: Interest Collected From Treasury

Account Number: 4273 **Normal Balance**: Debit

Definition: The amount of interest collected during the fiscal year from Treasury.

Account Title: Actual Collections From Liquidating Fund

Account Number: 4275 **Normal Balance**: Debit

Definition: The amount the financing fund collects during the fiscal year from the liquidating fund for assuming precredit reform loans for which the terms have been modified.

Account Title: Actual Collections From Financing Fund

Account Number: 4276 Normal Balance: Debit

Definition: The amount collected by the program fund or liquidating fund from the financing fund during the year. This will include liquidating fund collections for modified direct loans transferred to the financing fund, program fund collections for negative subsidies, downward reestimates in mandatory loan programs, or other interfund collections paid from the financing fund.

Account Title: Other Actual Collections - Federal

Account Number: 4277 **Normal Balance**: Debit

Definition: The amount collected during the fiscal year from Federal sources for which a specific USSGL account has not been established.

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Actual Program Fund Subsidy Receivable

Account Number: 4281 **Normal Balance**: Debit

Definition: The amount of subsidy for loan programs due from the program fund but not yet collected by the financing fund.

Account Title: Interest Receivable From Treasury

Account Number: 4283 **Normal Balance**: Debit

Definition: The amount of interest due but not collected from Treasury.

Account Title: Receivable From the Liquidating Fund

Account Number: 4285 **Normal Balance**: Debit

Definition: The amount due the financing fund but not collected from the liquidating fund for assuming precredit reform loans for which the terms have been modified.

Account Title: Receivable From the Financing Fund

Account Number: 4286 Normal Balance: Debit

Definition: The amount due but not yet collected by the program fund or liquidating fund from the financing fund during the year. This will include liquidating fund collections for modified direct loans transferred to the financing fund, program fund collections for negative subsidies, downward reestimates in mandatory loan programs, or other interfund collections paid from the financing fund.

Account Title: Other Federal Receivables

Account Number: 4287 **Normal Balance**: Debit

Definition: The amount of uncollected amounts due from Federal sources for which a specific USSGL account has not been established. This could include refunds receivable from Federal sources because of overpayments.

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Anticipated Recoveries of Prior-Year Obligations

Account Number: 4310 **Normal Balance**: Debit

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

Account Title: Canceled Authority

Account Number: 4350 **Normal Balance**: Credit

Definition: The amount of appropriation authority that is canceled 5 years after the expiration of an annual or a multi-year appropriation; or the amount of annual, multi-year, or no-year appropriation authority that is canceled early by administrative action.

Account Title: Temporary Reduction - New Budget Authority

Account Number: 4382 **Normal Balance**: Credit

Definition: The amount of new budget authority temporarily reduced by enacted legislation in special and non-revolving trust Treasury Appropriation Fund Symbols (TAFS) associated with a receipt account designated by 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 OMB and/or a specific legislative action. For permanent reductions, refer to USSGL account 4392, "Permanent Reduction - New Budget Authority."

Account Title: Temporary Reduction - Prior-Year Balances

Account Number: 4383 **Normal Balance**: Credit

Definition: The amount of prior-year balances temporarily reduced by enacted legislation in special and non-revolving trust Treasury Appropriation Fund Symbols (TAFS) associated with a receipt account designated by Treasury as "available." This account may also be used in revolving funds or for reductions of spending authority from offsetting collections but only if it is deemed appropriate by OMB and/or a specific legislative action. For permanent reductions refer to USSGL account 4393, "Permanent Reduction - Prior-Year Balances."

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Temporary Reduction Returned by Appropriation

Account Number: 4384 **Normal Balance**: Credit

Definition: The amount of a temporary reduction posted in USSGL account 4382 "Temporary Reduction - New Budget Authority" or USSGL account 4383 "Temporary Reduction - Prior-Year Balances" reclassified at yearend closing. It is also the amount subsequently recorded as new budget authority and returned as an appropriation to a Treasury Appropriation Fund Symbol (TAFS) in the next year.

Account Title: Adjustments to Indefinite No-Year Authority

Account Number: 4391 **Normal Balance**: Either

Definition: The amount necessary to reconcile obligations with resources for indefinite no-year appropriations that is reportable on the FMS 2108: Yearend Closing Statement. FACTS II normal balance assigned to this account is "credit."

Account Title: Permanent Reduction - New Budget Authority

Account Number: 4392 **Normal Balance**: Credit

Definition: The amount of new budget authority permanently reduced by enacted legislation. For amounts appropriated from the General Fund of the Treasury or from unavailable receipts, there is an impact on fund balance. However, for reductions to contract authority and borrowing authority, there is no impact on fund balance. Amounts classified as temporary reductions of new budget authority are posted to USSGL account 4382, "Temporary Reduction - New Budget Authority."

Account Title: Permanent Reduction - Prior-Year Balances

Account Number: 4393 **Normal Balance**: Credit

Definition: The amount of prior-year balances permanently reduced by enacted legislation. For amounts appropriated from the General Fund of the Treasury or from unavailable receipts, there is an impact on fund balance. However, for reductions to contract authority and borrowing authority, there is no impact on fund balance. Amounts classified as temporary reductions of prior-year budgetary resources are posted to USSGL account 4383, "Temporary Reduction - Prior-Year Balances." Also, use this account to post the amount of budgetary resources reduced in a losing Treasury Appropriation Fund Symbols (TAFS) due to a reappropriation.

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Receipts Unavailable for Obligation Upon Collection

Account Number: 4394 **Normal Balance**: Credit

Definition: The amount of receipts that, immediately upon collection, are not available for obligation. For example, the authorizing legislation may specify the receipts are not available for obligation until a specified time in the future. These receipts, or a portion thereof, may be available for investment before becoming available for obligation. This USSGL account will offset the budgetary resource on line 1A of the SF 133: Report on Budget Execution, for a net zero effect. This USSGL account also will crosswalk to column 11 of the FMS 2108: Yearend Closing Statement, to support the balances of the fund balance with Treasury and/or investments.

Account Title: Authority Unavailable for Obligation Pursuant to Public Law - Temporary

Account Number: 4395 **Normal Balance**: Credit

Definition: This authority (temporarily withheld by reason of specific statutory restrictions) may not be used until the specific legal requirements are met. This account reflects activity that must adjust to zero before the fourth quarter FACTS II submission.

Account Title: Receipts and Appropriations Temporarily Precluded From Obligation

Account Number: 4397 **Normal Balance**: Credit

Definition: The amount of receipts and appropriations that become unavailable for obligation until specific legal requirements are met. For example, the portion of appropriated trust fund or special fund receipts collected in the current fiscal year that is precluded from obligation at yearend because of a provision of law (such as a limitation on obligations or a benefit formula). The ending balance of this account will be part of the end-of-year balance in the Schedule on Unavailable Collections (Schedule N) of the Budget of the United States Government. This account does not close at yearend.

Account Title: Offsetting Collections Temporarily Precluded From Obligation

Account Number: 4398 **Normal Balance**: Credit

Definition: The amount of offsetting collections that become unavailable for obligation until specific legal requirements are met. The ending balance of this account will be part of the end-of-year balance in the Schedule on Unavailable Collections (Schedule N) of the Budget of the United States Government. This account does not close at yearend.

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Special and Trust Fund Refunds and Recoveries Temporarily Precluded

From Obligation

Account Number: 4399 **Normal Balance**: Credit

Definition: The amount of authority in a special or trust Treasury Appropriation Fund Symbol (TAFS) temporarily precluded from obligation as a result of a refund collected or recovery of a prior-year obligation that is unavailable for obligation. Use only with OMB approval. This account closes at yearend.

Account Title: Unapportioned Authority - Pending Rescission

Account Number: 4420 **Normal Balance**: Credit

Definition: The total amount of budgetary resources withheld pending rescission action by the Congress.

Account Title: Unapportioned Authority - OMB Deferral

Account Number: 4430 **Normal Balance**: Credit

Definition: The amount of budgetary authority specifically withheld from apportionment by OMB.

Account Title: Unapportioned Authority

Account Number: 4450 **Normal Balance**: Credit

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

Account Title: Apportionments

Account Number: 4510 **Normal Balance**: Credit

Definition: The amounts apportioned by OMB as category A and B apportionments that are available for allotment. Used to account for categories and availability in current or subsequent periods.

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Apportionments - Anticipated Resources - Programs Subject to

Apportionment

Account Number: 4590 **Normal Balance**: Credit

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

Account Title: Allotments - Realized Resources

Account Number: 4610 **Normal Balance**: Credit

Definition: The current period amount of category A and B funds available for obligation or commitment. Allowances or suballotments may be established at an agency level.

Account Title: Unobligated Funds Exempt From Apportionment

Account Number: 4620 **Normal Balance**: Credit

Definition: The amount of unobligated budgetary resources in programs exempt from apportionment that is available for commitment and obligation.

Account Title: Funds Not Available for Commitment/Obligation

Account Number: 4630 **Normal Balance**: Credit

Definition: Appropriated funds not available for commitment/obligation.

Account Title: Allotments - Expired Authority

Account Number: 4650 **Normal Balance**: Credit

Definition: The amount of unobligated appropriation authority from prior years that is no longer available for new obligations. This authority is only available for adjustments to existing obligations.

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Anticipated Resources - Programs Exempt From Apportionment

Account Number: 4690 **Normal Balance**: Credit

Definition: Anticipated amounts in programs exempt from apportionment.

Account Title: Commitments - Programs Subject to Apportionment

Account Number: 4700 **Normal Balance**: Credit

Definition: The amount of allotment or lower-level authority committed in anticipation of obligation for programs subject to apportionment.

Account Title: Commitments - Programs Exempt From Apportionment

Account Number: 4720 **Normal Balance**: Credit

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

Account Title: Undelivered Orders - Obligations, Unpaid

Account Number: 4801 **Normal Balance**: Credit

Definition: The amount of goods and/or services ordered, which have not been actually or constructively received and for which amounts have not been prepaid or advanced. This includes amounts specified in other contracts or agreements such as grants, program subsidies, undisbursed loans and claims, and similar events for which an advance or prepayment has not occurred.

Account Title: Undelivered Orders - Obligations, Prepaid/Advanced

Account Number: 4802 **Normal Balance**: Credit

Definition: The amount of goods and/or services ordered, which have not been actually or constructively received but have been prepaid or advanced. This includes amounts specified in other contracts or agreements such as grants, program subsidies, undisbursed loans and claims, and similar events for which an advance or prepayment has occurred.

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Undelivered Orders - Obligations Transferred, Unpaid

Account Number: 4831 **Normal Balance**: Either

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

Account Title: Undelivered Orders - Obligations Transferred, Prepaid/Advanced

Account Number: 4832 **Normal Balance**: Either

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

Account Title: Downward Adjustments of Prior-Year Unpaid Undelivered Orders -

Obligations, Recoveries

Account Number: 4871 **Normal Balance**: Debit

Definition: The amount of recoveries during the fiscal year resulting from downward adjustments to USSGL account 4801, "Undelivered Orders - Obligations, Unpaid" that were originally recorded in a prior fiscal year.

Account Title: Downward Adjustments of Prior-Year Prepaid/Advanced

Undelivered Orders - Obligations, Refunds Collected

Account Number: 4872 **Normal Balance**: Debit

Definition: The amount of cash refunds during the fiscal year resulting from downward adjustments to USSGL account 4802, "Undelivered Orders - Obligations, Prepaid/Advanced" that were originally recorded in a prior fiscal year.

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Upward Adjustments of Prior-Year Undelivered Orders -

Obligations, Unpaid

Account Number: 4881 **Normal Balance**: Credit

Definition: The amount of upward adjustments during the fiscal year to USSGL account 4801, "Undelivered Orders - Obligations, Unpaid" that were originally recorded in a prior fiscal year.

Account Title: Upward Adjustments of Prior-Year Undelivered Orders -

Obligations, Prepaid/Advanced

Account Number: 4882 **Normal Balance**: Credit

Definition: The amount of upward adjustments during the fiscal year to USSGL account 4802, "Undelivered Orders - Obligations, Prepaid/Advanced" that were originally recorded in a prior fiscal year.

Account Title: Delivered Orders - Obligations, Unpaid

Account Number: 4901 **Normal Balance**: Credit

Definition: The amount accrued or due for: (1) services performed by employees, contractors, vendors, carriers, grantees, lessors, and other government funds; (2) goods and tangible property received; and (3) programs for which no current service performance is required such as annuities, insurance claims, benefit payments, loans, etc.

Account Title: Delivered Orders - Obligations, Paid

Account Number: 4902 **Normal Balance**: Credit

Definition: The amount paid/outlayed for: (1) services performed by employees, contractors, vendors, carriers, grantees, lessors, and other government funds; (2) goods and tangible property received; and (3) programs for which no current service performance is required such as annuities, insurance claims, benefit payments, loans, etc.

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Authority Outlayed Not Yet Disbursed

Account Number: 4908 **Normal Balance**: Credit

Definition: The amount of authority outlayed but not yet disbursed. Use only in specific circumstances, such as for interest on certain Bureau of the Public Debt securities. Must have USSGL and OMB approval before use.

Account Title: Delivered Orders - Obligations Transferred, Unpaid

Account Number: 4931 **Normal Balance**: Either

Definition: The amount in USSGL account 4901, "Delivered Orders - Obligations, Unpaid" transferred during the fiscal year to or from another Treasury Appropriation Fund Symbol (TAFS). 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. FACTS II normal balance assigned to this account is "credit."

Account Title: Downward Adjustments of Prior-Year Unpaid Delivered Orders -

Obligations, Recoveries

Account Number: 4971 **Normal Balance**: Debit

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

Account Title: Downward Adjustments of Prior-Year Paid Delivered Orders -

Obligations, Refunds Collected

Account Number: 4972 **Normal Balance**: Debit

Definition: The amount of cash refunds during the fiscal year resulting from downward adjustments to USSGL account 4902, "Delivered Orders - Obligations, Paid" that were originally recorded in a prior fiscal year.

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Upward Adjustments of Prior-Year Delivered Orders -

Obligations, Unpaid

Account Number: 4981 **Normal Balance**: Credit

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

Account Title: Upward Adjustments of Prior-Year Delivered Orders -

Obligations, Paid

Account Number: 4982 **Normal Balance**: Credit

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

Account Title: Revenue From Goods Sold

Account Number: 5100 **Normal Balance**: Credit

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

Account Title: Contra Revenue for Goods Sold

Account Number: 5109 **Normal Balance**: Debit

Definition: The amount reflecting a reduction in revenue for goods sold when collection of amounts of revenue accrued is not expected. Amounts recorded are based on adjustments, returns, allowances, price redetermination, and refunds other than taxes where revenue is earned, but does not include credit losses.

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Revenue From Services Provided

Account Number: 5200 **Normal Balance**: Credit

Definition: Revenue earned from the sale of services provided, including sale of power,

transportation, etc.

Account Title: Contra Revenue for Services Provided

Account Number: 5209 **Normal Balance**: Debit

Definition: The amount reflecting a reduction in revenue for services provided when collection of amounts of revenue accrued is not expected. Amounts recorded are based on adjustments, returns, allowances, price redetermination, and refunds other than taxes where revenue is earned, but does not include credit losses

Account Title: Interest Revenue - Other

Account Number: 5310 **Normal Balance**: Credit

Definition: Revenue earned from interest not associated with investments or from borrowings/loans.

Account Title: Interest Revenue - Investments

Account Number: 5311 **Normal Balance**: Credit

Definition: Interest revenue earned from investments.

Account Title: Interest Revenue - Loans Receivable/Uninvested Funds

Account Number: 5312 **Normal Balance**: Credit

Definition: Interest revenue earned for credit reform and non-credit reform loans receivable and uninvested balances in credit reform financing funds.

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Contra Revenue for Interest Revenue - Loans Receivable

Account Number: 5317 **Normal Balance**: Debit

Definition: The amount reflecting a reduction in revenue for interest accrued on non-credit reform loans receivable when realization is not expected.

Account Title: Contra Revenue for Interest Revenue - Investments

Account Number: 5318 **Normal Balance**: Debit

Definition: The amount reflecting a reduction in revenue for interest accrued on investments when realization is not expected.

Account Title: Contra Revenue for Interest Revenue - Other

Account Number: 5319 **Normal Balance**: Debit

Definition: The amount reflecting a reduction in other revenue for interest accrued not associated with investments or borrowings/loans when realization is not expected. Amounts recorded are based on abatements, adjustments, returns, allowances, or price redeterminations.

Account Title: Penalties, Fines, and Administrative Fees Revenue

Account Number: 5320 **Normal Balance**: Credit

Definition: Amounts of revenue from penalties, fines, and administrative fees.

Account Title: Contra Revenue for Penalties, Fines, and Administrative Fees

Account Number: 5329 **Normal Balance**: Debit

Definition: The amount reflecting a reduction in revenue for penalties, fines, and administrative fees when realization is not expected. Amounts recorded are based on abatements, adjustments, returns, allowances, or price redeterminations. Credit losses on penalties, fines, and administrative fees also are recorded in this account.

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Benefit Program Revenue

Account Number: 5400 **Normal Balance**: Credit

Definition: Revenue received by agencies administering retirement plans, insurance plans, and other annuity programs.

Account Title: Contra Revenue for Benefit Program Revenue

Account Number: 5409 **Normal Balance**: Debit

Definition: The amount reflecting a reduction in revenue for a benefit program based on adjustments as stipulated by law not including credit losses.

Account Title: Insurance and Guarantee Premium Revenue

Account Number: 5500 **Normal Balance**: Credit

Definition: Revenue earned from insurance and guarantee premiums.

Account Title: Contra Revenue for Insurance and Guarantee Premium Revenue

Account Number: 5509 Normal Balance: Debit

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

Account Title: Donated Revenue - Financial Resources

Account Number: 5600 **Normal Balance**: Credit

Definition: Donation of financial resources to a Federal Government entity from a non-Federal Government entity; for example, cash or securities.

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Contra Revenue for Donations - Financial Resources

Account Number: 5609 **Normal Balance**: Debit

Definition: The amount reflecting a reduction in revenue for donated financial resources that are returned; for example, cash or securities.

Account Title: Donated Revenue - Nonfinancial Resources

Account Number: 5610 **Normal Balance**: Credit

Definition: Donations of nonfinancial resources to a Federal Government entity from a non-Federal Government entity; for example, land or buildings.

Account Title: Contra Donated Revenue - Nonfinancial Resources

Account Number: 5619 **Normal Balance**: Debit

Definition: The amount reflecting a reduction in revenue for donated nonfinancial resources that are returned; for example, land or buildings.

Account Title: Expended Appropriations

Account Number: 5700 **Normal Balance**: Credit

Definition: The amount of appropriations used during the fiscal year when goods and services are received or benefits provided. Special and trust funds do not use this USSGL account.

Account Title: Expended Appropriations - Prior-Period Adjustments - Restated

Account Number: 5708 Normal Balance: Either

Definition: The amount of net increase or decrease to expended appropriations resulting from a prior-period adjustment that requires restatement of prior-period financial statements in accordance with FASAB SFFAS No. 21, "Reporting Corrections of Errors and Changes in Accounting by the Internal Revenue Service, Customs and Others." FASAB has retained the current requirement that prior-period financial statements not be restated for changes in accounting principles, unless otherwise specified in the transition instruction section of a new FASAB standard. FACTS I normal balance assigned to this account is "credit."

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Expended Appropriations - Prior-Period Adjustments - Not Restated

Account Number: 5709 **Normal Balance**: Either

Definition: The amount of net increase or decrease to expended appropriations resulting from a prior-period adjustment. The adjustment does not require restatement of prior-period financial statements in accordance with FASAB SFFAS No. 21, "Reporting Corrections of Errors and Changes in Accounting by the Internal Revenue Service, Customs and Others." FACTS I normal balance assigned to this account is "credit."

Account Title: Financing Sources Transferred In Without Reimbursement

Account Number: 5720 **Normal Balance**: Credit

Definition: The amount determined to increase the financing source of a reporting 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 entity.

Account Title: Financing Sources Transferred Out Without Reimbursement

Account Number: 5730 **Normal Balance**: Debit

Definition: The amount determined to decrease the financing source of a reporting 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 Earmarked Receipts Transferred In

Account Number: 5740 **Normal Balance**: Credit

Definition: The amount in the expenditure account of earmarked receipts appropriated, via warrant, from an unavailable receipt account. Transactions using this account will have a budgetary impact.

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Appropriated Earmarked Receipts Transferred Out

Account Number: 5745 **Normal Balance**: Debit

Definition: The amount in the unavailable receipt account of earmarked receipts appropriated, via warrant, to an expenditure account.

Account Title: Expenditure Financing Sources - Transfers-In

Account Number: 5750 **Normal Balance**: Credit

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

Account Title: Nonexpenditure Financing Sources - Transfers-In

Account Number: 5755 **Normal Balance**: Credit

Definition: The amount of financing sources of a reporting entity representing funds transferred in, or to be transferred in, occurring as a result of a nonexchange nonexpenditure transfer-in between two trust funds or two Federal funds (as defined by OMB) where a credit to unexpended appropriations is not valid. Transactions using this account will have a budgetary impact.

Account Title: Expenditure Financing Sources - Transfers-Out

Account Number: 5760 **Normal Balance**: Debit

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

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Nonexpenditure Financing Sources - Transfers-Out

Account Number: 5765 **Normal Balance**: Debit

Definition: The amount of financing sources of a reporting entity representing funds transferred out, or to be transferred out, occurring as a result of a nonexchange nonexpenditure transfer-out between two trust funds or two Federal funds (as defined by OMB) where a debit to unexpended appropriations is not valid. Transactions using this account will have a budgetary impact.

Account Title: Imputed Financing Sources

Account Number: 5780 **Normal Balance**: Credit

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

Account Title: Other Financing Sources

Account Number: 5790 **Normal Balance**: Either

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. FACTS I normal balance assigned to this account is "credit."

Account Title: Adjustment of Appropriations Used

Account Number: 5799 Normal Balance: Debit

Definition: The amount of adjustment to financing sources in the program fund that represents excess subsidy returned to the General Fund of the Treasury. Use FACTS I attribute domain values *Federal* "F" and *transaction partner* "99".

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Tax Revenue Collected

Account Number: 5800 **Normal Balance**: Credit

Definition: Taxes and fees collected that result from the exercise of the Federal Government's sovereign powers to tax. This includes individual and corporate taxes (Internal Revenue Service collections; Social Security/Medicare contributions reported by the Social Security Administration; excise, estate, and gift taxes; customs duties; and any other miscellaneous taxes).

Account Title: Tax Revenue Accrual Adjustment

Account Number: 5801 **Normal Balance**: Credit

Definition: The amount of accrual adjustments relating to taxes and fees due that result from the Federal Government's sovereign power to tax.

Account Title: Contra Revenue for Taxes

Account Number: 5809 **Normal Balance**: Debit

Definition: The amount reflecting a reduction in revenue for taxes when realization is not expected. Amounts recorded are based on abatements, adjustments, returns, allowances, and credit losses.

Account Title: Tax Revenue Refunds

Account Number: 5890 **Normal Balance**: Debit

Definition: The amount of tax revenue refunds that are payable or have been paid.

Account Title: Other Revenue

Account Number: 5900 **Normal Balance**: Credit

Definition: Revenue received but not otherwise classified above.

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Contra Revenue for Other Revenue

Account Number: 5909 **Normal Balance**: Debit

Definition: The amount reflecting a reduction in revenue received (but not otherwise classified above) when realization is not expected. Amounts recorded are based on adjustments, returns, allowances, price redetermination, and refunds other than taxes where revenue is earned. Credit losses on other nonexchange revenue also are recorded in this account.

Account Title: Collections for Others

Account Number: 5990 **Normal Balance**: Debit

Definition: Amounts collected by a reporting entity on behalf of another entity. For amounts collected on behalf of the General Fund of the Treasury, use FACTS I attribute domain values *Federal* "F" and *transaction partner* "99". For all other amounts, use the appropriate FACTS I attribute domain values.

Account Title: Accrued Collections for Others

Account Number: 5991 **Normal Balance**: Debit

Definition: Amounts to be collected by a reporting entity on behalf of another entity. For amounts to be collected on behalf of the General Fund of the Treasury, use FACTS I attribute domain values *Federal* "F" and *transaction partner* "99". For all other amounts, use the appropriate FACTS I attribute domain values.

Account Title: Operating Expenses/Program Costs

Account Number: 6100 **Normal Balance**: Debit

Definition: Operating expenses and program costs not otherwise classified below. This includes employee benefit expense not specifically defined in USSGL account 6400 "Benefit Expense."

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Contra Bad Debts Expense - Incurred for Others

Account Number: 6190 **Normal Balance**: Credit

Definition: This account is used when recording bad debts expense related to accounts receivable held for others. When recording amounts related to the General Fund of the Treasury, use FACTS I attribute domain values *Federal* "F" and *transaction partner* "99". For all other amounts, use the appropriate FACTS I attribute domain values.

Account Title: Adjustment to Subsidy Expense

Account Number: 6199 **Normal Balance**: Credit

Definition: The amount of adjustment to subsidy expense in the program fund reflecting the amount of subsidy funds transferred to a special receipt account by the financing fund as a result of a downward reestimate. This account also will be used for recording the effect of negative subsidy on the program fund.

Account Title: Interest Expenses on Borrowing From the Bureau of the

Public Debt and/or the Federal Financing Bank

Account Number: 6310 **Normal Balance**: Debit

Definition: The amount of interest expense incurred by the agency during the current fiscal year on amounts borrowed from Treasury's Bureau of the Public Debt and/or the Federal Financing Bank. Use FACTS I attribute domain values *Federal* "F" and *transaction partner* "20".

Account Title: Interest Expenses on Securities

Account Number: 6320 **Normal Balance**: Debit

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

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Other Interest Expenses

Account Number: 6330 **Normal Balance**: Debit

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

Account Title: Benefit Expense

Account Number: 6400 **Normal Balance**: Debit

Definition: Provided below are separate definitions for "program" and "administering" activities included in this account.

For "program" activities, record the employer's portion of the contributions to the following employee benefit programs administered by Federal agencies: retirement, life insurance, health insurance, Voluntary Separation Incentive Payment (VSIP), Federal Employee's Compensation Act (FECA), unemployment for Federal employees, Social Security (old age, survivors insurance, and disability insurance) and Medicare (Hospital Insurance, Part A). Use an "F" attribute and a 2-digit partner (agency) code for FACTS I reporting as defined in I TFM 2-4700.

Note: Report in USSGL account 6100, "Operating Expenses/Program Costs," the costs for benefits not specifically listed above. In the specific instance of employer contributions to the Thrift Savings Plan, record in USSGL account 6100 with an "N" attribute.

For "administering" activities, record the amount of expense incurred for benefit payments to non-Federal entities using an "N" attribute for FACTS I reporting. This includes (but is not limited to) costs for retirement, life insurance, health insurance, VSIP, FECA, unemployment, entitlements (as listed in the definition of USSGL account 2160, "Entitlement Benefits Due and Payable"), and insurance guarantees; for example, flood insurance, crop insurance, and deposit insurance.

Account Title: Cost of Goods Sold

Account Number: 6500 **Normal Balance**: Debit

Definition: The total cost of inventory sold including raw materials, direct labor, and overhead.

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Applied Overhead

Account Number: 6600 **Normal Balance**: Credit

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

Account Title: Cost Capitalization Offset

Account Number: 6610 **Normal Balance**: Credit

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

Account Title: Depreciation, Amortization, and Depletion

Account Number: 6710 **Normal Balance**: Debit

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

Account Title: Bad Debt Expense

Account Number: 6720 **Normal Balance**: Debit

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

Account Title: Imputed Costs

Account Number: 6730 **Normal Balance**: Debit

Definition: OMB limits recognition of imputed costs to specific categories identified in OMB Bulletin No. 01-09, "Form and Content of Agency Financial Statements," as amended. The amount of costs incurred by a Federal entity for goods and services provided and paid for in total, or in part, by other Federal entities. The balance in this account must equal the balance in USSGL account 5780, "Imputed Financing Sources."

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Other Expenses Not Requiring Budgetary Resources

Account Number: 6790 **Normal Balance**: Debit

Definition: Other costs that do not require budgetary resources (such as accounting for the issue of operating materials and supplies when the consumption method is used).

Account Title: Future Funded Expenses

Account Number: 6800 **Normal Balance**: Debit

Definition: The amount of accrued expenses that are required to be funded from future-year appropriations. Examples include, but are not limited to, accrued annual leave expense and upward subsidy reestimates for credit reform loan programs.

Account Title: Employer Contributions to Employee Benefit Programs Not Requiring

Current-Year Budget Authority (Unobligated)

Account Number: 6850 **Normal Balance**: Debit

Definition: The amount of benefit expense incurred that does not require current-year budget authority (unobligated) by a Federal program agency for the employer's portion of contributions to employee benefit programs. This benefit expense includes Federal Employment Compensation Act (FECA) and unemployment for Federal employees.

Account Title: Nonproduction Costs

Account Number: 6900 **Normal Balance**: Debit

Definition: Costs incurred and recognized that are linked to events other than the production of goods and services. Examples include, but are not limited to, acquisition of general property, plant, and equipment (PP&E); heritage PP&E; stewardship land; reorganization costs; and nonrecurring cleanup costs resulting from facility abandonments that are not accrued. It also includes other postemployment benefits (OPEB),(other than FECA and unemployment for Federal employees reported in USSGL account 6400, "Benefit Expense").

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Gains on Disposition of Assets - Other

Account Number: 7110 **Normal Balance**: Credit

Definition: The gain on the disposition (such as sale, exchange, disposal, or retirement) of assets not associated with investments or borrowings/loans.

Account Title: Gains on Disposition of Investments

Account Number: 7111 **Normal Balance**: Credit

Definition: The gain on the disposition (such as sale, exchange, disposal, or retirement) of

investments.

Account Title: Gains on Disposition of Borrowings

Account Number: 7112 **Normal Balance**: Credit

Definition: The gain in the Federal Financing Bank on early repayment of outstanding borrowings from the agencies.

Account Title: Unrealized Gains

Account Number: 7180 **Normal Balance**: Credit

Definition: To record 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, deferred gains on qualified hedges under FAS 133, and qualified foreign currency translation adjustments under FAS 52.

Account Title: Other Gains

Account Number: 7190 Normal Balance: Credit

Definition: The gain on assets resulting from events other than disposition.

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Losses on Disposition of Assets - Other

Account Number: 7210 **Normal Balance**: Debit

Definition: The loss on the disposition (such as sale, exchange, disposal, or retirement) of assets not associated with investments or borrowings/loans.

Account Title: Losses on Disposition of Investments

Account Number: 7211 **Normal Balance**: Debit

Definition: The loss on the disposition (such as sale, exchange, disposal, or retirement) of investments.

Account Title: Losses on Disposition of Borrowings

Account Number: 7212 **Normal Balance**: Debit

Definition: The loss to the Federal Financing Bank on the early repayment of outstanding borrowings from the agencies.

Account Title: Unrealized Losses

Account Number: 7280 **Normal Balance**: Debit

Definition: To record 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, deferred losses on qualified hedges under FAS 133, and qualified foreign currency translation adjustments under FAS 52.

Account Title: Other Losses

Account Number: 7290 Normal Balance: Debit

Definition: The loss on assets resulting from events other than disposition.

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Extraordinary Items

Account Number: 7300 **Normal Balance**: Either

Definition: Costs or income so unusual in type or amount as to be accorded special treatment in the accounts or separate disclosure in financial statements. FACTS I normal balance assigned to this account is "credit."

Account Title: Prior-Period Adjustments - Not Restated

Account Number: 7400 **Normal Balance**: Either

Definition: The amount of material adjustments affecting the cumulative results of operations. These adjustments do not require restatement of prior-period financial statements in accordance with FASAB SFFAS No. 21, "Reporting Corrections of Errors and Changes in Accounting by the Internal Revenue Service, Customs and Others." FACTS I normal balance assigned to this account is "credit."

Account Title: Prior-Period Adjustments - Restated

Account Number: 7401 **Normal Balance**: Either

Definition: The amount of adjustments affecting the cumulative results of operations for correcting material errors from prior periods involving revenues, expenses, gains, and losses. These adjustments require restatement of prior-period financial statements in accordance with FASAB SFFAS No. 21, "Reporting Corrections of Errors and Changes in Accounting by the Internal Revenue Service, Customs and Others." FASAB has retained the current requirement that priorperiod financial statements not be restated for changes in accounting principles, unless otherwise specified in the transition instruction section of a new FASAB standard.

Account Title: Distribution of Income - Dividend

Account Number: 7500 **Normal Balance**: Debit

Definition: Distribution of income (such as certain types of income transferred to the General Fund of the Treasury, i.e., interest on capital, franchise taxes, etc.). Use FACTS I attribute domain values *Federal* "F" and *transaction partner* "99". For all other amounts, use the appropriate FACTS I attribute domain values.

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Changes in Actuarial Liability

Account Number: 7600 **Normal Balance**: Either

Definition: The amount of increase or decrease in actuarial liability. FACTS I normal balance assigned to this account is "debit."

Account Title: Guaranteed Loan Level

Account Number: 8010 **Normal Balance**: Debit

Definition: The amount of guaranteed loan commitments supportable by the subsidy budget authority of new commitments or in the case of negative subsidies, the amount authorized by appropriation acts.

Account Title: Guaranteed Loan Level - Unapportioned

Account Number: 8015 **Normal Balance**: Credit

Definition: The amount of guaranteed loan level not yet apportioned by OMB.

Account Title: Guaranteed Loan Level - Apportioned

Account Number: 8020 **Normal Balance**: Credit

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

Account Title: Guaranteed Loan Level - Used Authority

Account Number: 8040 Normal Balance: Credit

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

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Guaranteed Loan Level - Unused Authority

Account Number: 8045 **Normal Balance**: Credit

Definition: The amount of category A and B guaranteed loan levels for which contracts have not

been signed.

Account Title: Guaranteed Loan Principal Outstanding

Account Number: 8050 **Normal Balance**: Debit

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

Account Title: Guaranteed Loan New Disbursements by Lender

Account Number: 8053 **Normal Balance**: Credit

Definition: The amount of guaranteed loan principal disbursed during the current year by lenders.

Account Title: Guaranteed Loan Collections, Defaults, and Adjustments

Account Number: 8065 **Normal Balance**: Debit

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

Account Title: Guaranteed Loan Cumulative Disbursements by Lenders

Account Number: 8070 **Normal Balance**: Credit

Definition: The amount of guaranteed loan disbursements by lenders, net of collections, defaults, or adjustments, after USSGL accounts 8053, "Guaranteed Loan New Disbursements by Lender," and 8065, "Guaranteed Loan Collections, Defaults, and Adjustments," are closed into this account at yearend.

U.S. Government Standard General Ledger Accounts and Definitions

Account Title: Offset for Purchases of Capitalized Assets

Account Number: 8801 **Normal Balance**: Credit

Definition: To offset activity recorded in USSGL account 8802, "Purchases of Capitalized

Assets." USSGL account 8802 closes into this account at yearend.

Account Title: Purchases of Capitalized Assets

Account Number: 8802 Normal Balance: Debit

Definition: To record purchases of capitalized assets during the fiscal year. This account closes into USSGL account 8801, "Offset for Purchases of Capitalized Assets," at yearend.

U.S. Government Standard General Ledger Accounts and Definitions

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U.S. Government Standard General Ledger Account Transactions

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

	A 100-300	Funding Sources
\triangleright	B 100-400	Disbursements and Payables
\triangleright	C 100-300	Collections and Receivables
\triangleright	D 100-800	Adjustments/Accruals/Non-Budgetary Transfers Other Than
		Disbursements and Collections
\triangleright	E 100-200	Memorandum Entries
	F 100-200	Yearend Pre-Closing and Closing 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. Accounting in the Federal sector is not "one size fits all." Agencies may engage in financial activity that the USSGL Board has not yet addressed. If so, submit an issue to the USSGL Board through your USSGL representative. To illustrate the issue, please 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.
- The transactions illustrate USSGL accounts without applicable attribute values. Therefore, a single transaction listed here may translate to several similar transactions in your agency's accounting system depending on how many combinations of USSGL accounts and attribute values are valid to record your agency's activities. Agencies must post transactions using the 4-digit USSGL account plus valid attribute values to fully comply with implementation of the USSGL at the transaction level and to facilitate necessary central agency reporting. Additionally, since the 4-digit base account combined with valid attributes is itself a USSGL account, agencies must post debit and credit entries to reclassify balances even when the 4-digit base account is the same.
- Transactions affecting budgetary status may contain debit or credit postings to multiple USSGL status accounts that may be valid for a particular transaction. Choose a USSGL account appropriate to the status of authority in the affected Treasury Appropriation Fund Symbol (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.
- To facilitate reconciliation of interagency expenses and revenues, agencies may no longer post costs directly to "in-process type" asset accounts. Agencies must first record costs, such as direct labor (payroll and benefits) and direct materials under the capitalization thresholds, in the appropriate 6000 series USSGL account. Then use USSGL account 6610 "Cost Capitalization Offset" to apply the cost to the desired "in-process type" asset account. Do not record to USSGL account 8802 amounts applied to asset accounts under this method.
- In the yearend closing entries, USSGL accounts that may contain a balance (remain open) after closing appear in bold.
- A USSGL transaction crosswalk (beginning with inception date 8/86), can be obtained at the USSGL Web site.

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U.S. Government Standard General Ledger Account Transactions

Account Transaction Categories

Transaction <u>Code</u>

A.	Funding
100	Budgetary Resources Other Than Collections
200	Authority Transfers
300	Reimbursables and Other Income
В.	Disbursements and Payables
100	Payments/Purchases
200	Commitments/Undelivered Orders/Expended Authority - Unpaid
300	Payables/Accrued Liabilities
400	Advances and Prepayments
C.	Collections and Receivables
100	• Receipts
200	Receivables/Accrued Revenue
300	Asset Sales and Disposition (Gains and Losses)
D.	Adjustments/Accruals/Non-Budgetary Transfers
	Other Than Disbursements and Collections
100	Upward and Downward
200	• Writeoffs
300	Reclassification/Revaluation
400	• Accruals
500	 Depreciation, Amortization, and Depletion
600	 Accumulated and Allocated Costs Not in Categories Above
700	Prior-Period Adjustments
800	Transfers Without Budgetary Impact
Ε.	Memorandum Entries
100/200	All Memorandum Entries

100/200 • All Memorandum Entries (Excluding Closing Memorandum Entries)

F. Yearend

100 • Preclosing Entries200 • Closing Entries

U.S. Government Standard General Ledger Account Transactions

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U.S. Government Standard General Ledger Account Transaction Listing

TRANSACTION NUMBER	ON TRANSACTION DESCRIPTION
A102	To record an anticipated appropriation.
A104	To record the enactment of appropriations for other than special and trust funds.
A105	To record an adjustment to the annualized level of an appropriation based on a continuing resolution.
A106	To record the reappropriation of unexpired funds in the losing fund.
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 reappropriation authority from an expired or unexpired losing fund to an unexpired gaining fund.
A112	To record in the losing fund reappropriation of authority from the expired losing fund to an unexpired gaining fund.
A114	To record an anticipated appropriation for trust fund expenditure transfer.
A116	To record budgetary authority apportioned by the Office of Management and Budget (OMB) and available for allotment.
A118	To record anticipated resources apportioned but not available for use 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.
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 (i.e., appropriated receipts) temporarily precluded from obligation.
A128	To record authority temporarily unavailable pursuant to public law.
A129	To record spending authority from offsetting collections temporarily precluded from obligation.
A131	To record a permanent reduction of borrowing authority 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 (TAFS) funded by a special or trust unavailable receipt account.

TRANSACT: NUMBER	ION TRANSACTION DESCRIPTION
A134	To record appropriated receipts permanently reduced and canceled by legislative action in special and trust Treasury Appropriation Fund Symbols (TAFS).
A135	To record budget authority temporarily reduced by legislative action. This transaction may be used in special and trust Treasury Appropriation Fund Symbols (TAFS) 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 obligations.
A139	To record authority, in a trust or special fund Treasury Appropriation Fund Symbols (TAFS), temporarily precluded from obligation as a result of a refund collected that is unavailable for obligation.
A140	To record anticipated collections other than refunds.
A142	To record anticipated nonexpenditure payments to Treasury.
A143	To record the anticipation of a capital transfer to repay a portion of a capital investment, or return excess liquidation account funds to Treasury.
A146	To record subsidy disbursed by the program fund not previously accrued.
A148	To record decreases to indefinite borrowing authority.
A150	To record subsidy payable accrued in the program account.
A152	To record indefinite or definite borrowing authority.
A154	To record the realization of borrowing authority that was previously estimated.
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 Public Debt or the Federal Financing Bank.
A158	To record actual reductions to borrowing authority previously anticipated.
A159	To record the amount of borrowing authority that was substituted with offsetting collections when the borrowing was not exercised.
A162	To record an estimate of indefinite borrowing authority to cover obligations for the current year.
A164	To record anticipated reductions to borrowing authority.

TRANSACTIO NUMBER	N TRANSACTION DESCRIPTION
A166	To record definite and indefinite contract authority based on legislation.
A168	To record the realization of contract authority that was previously anticipated.
A169	To record the portion of an appropriation to liquidate obligations incurred against contract authority that is no longer required.
A170	To record the warrant liquidating contract authority.
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 (TAFS).
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 nonexpenditure 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 nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS) that liquidates a receivable for contract authority previously established.
A176	To record the indefinite contract authority to cover anticipated obligations for the current year.
A177	To record the transfer-in of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure 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 nonexpenditure transfer of funds has not yet been accomplished.
A180	To record a nonexpenditure transfer-in from a parent account to a recipient account representing contract authority previously transferred.
A181	To record a nonexpenditure transfer-out from a parent account to a recipient account representing contract authority previously transferred.
A182	To record in the financing account an appropriation received for a modification adjustment transfer.
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 in the expenditure account the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.
A185	To record the amount returned to a special or trust unavailable receipt Treasury Appropriation Fund Symbol (TAFS) that was permanently reduced in an associated special or trust expenditure TAFS. This transaction occurs in the same year as the permanent reduction.

TRANSACTION NUMBER	ON TRANSACTION DESCRIPTION
A186	To record revenue to available non-revolving trust funds and special funds, in which the revenue is immediately available for obligation.
A188	To record revenue to available non-revolving trust funds and special funds, in which the revenue is not immediately available for obligation upon collection. A credit to USSGL account 4394 acts as a contraresource account. However, these receipts may be available for investment.
A190	To record receipts in available trust funds and special funds that become available for obligation after not being available for obligation when originally collected. A debit to USSGL account 4394 provides new budget authority.
A192	To record authority made available from receipt or appropriation balances previously precluded from obligation.
A194	To record authority made available from offsetting collection balances previously precluded from obligation.
A196	To record the collection of revenue for non-revolving trust and special funds that were previously accrued.
A204	To record amounts anticipated by a receiving allocation Treasury Appropriation Fund Symbol (TAFS) for transfers-in based on an apportionment request.
A214	To record an actual transfer-out by the parent agency of unobligated unexpired authorized funds via SF 1151: Nonexpenditure Transfer Authorization, based on an allocation transfer.
A217	To record realized authority to be transferred in to a receiving allocation Treasury Appropriation Fund Symbol (TAFS), where the parent TAFS maintains invested balances before the SF 1151: Nonexpenditure Transfer Authorization, request.
A218	To record budget authority temporarily reduced in an allocation Treasury Appropriation Fund Symbol (TAFS) and to adjust the receivable and amount to be transferred from invested balances of the parent TAFS.
A219	To record an actual nonexpenditure transfer-in of an allocation Treasury Appropriation Fund Symbol (TAFS), where the parent maintains invested balances via an SF 1151: Nonexpenditure Transfer Authorization.
A220	To record an actual transfer-in by the receiving agency of unobligated unexpired authorized funds via SF 1151: Nonexpenditure Transfer Authorization, based on an allocation transfer.
A221	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.
A223	To record the realized authority to be transferred out to a receiving allocation Treasury Appropriation Fund Symbol (TAFS), where the parent maintains invested balances before the SF 1151: Nonexpenditure Transfer Authorization request.
A224	To record funds transferred in by the receiving agency, which liquidates the receivable for allocation transfers.

TRANSACTI NUMBER	ON TRANSACTION DESCRIPTION
A225	To record an actual nonexpenditure transfer-out to an allocation Treasury Appropriation Fund Symbol (TAFS), where the parent maintains invested balances via SF 1151: Nonexpenditure Transfer Authorization.
A226	To record in the receiving agency the return to the parent agency of unobligated expired authority and funds from allocation transfer.
A228	To record in the parent agency the receipt of unobligated expired authority and funds from allocation transfer.
A230	To record in the receiving agency the return to the parent agency of unobligated unexpired authority and funds from allocation transfer.
A231	To record in the parent agency the return from the receiving agency of unobligated unexpired authority and funds from an allocation transfer.
A232	To record in the parent agency the receipt of unobligated unexpired authority and funds from allocation transfer.
A234	To record a transfer-out by the receiving agency of unobligated expired authority for allocation transfer. Also, reduce the related receivable from funds not transferred.
A236	To record in the parent agency the transfer-in of unobligated expired authority from allocation transfer. Also, reduce the related liability from funds not transferred.
A237	To record the transfer out of expired unobligated expenditure transfers receivable.
A238	To record the transfer in of expired unobligated expenditure transfers receivable.
A240	To record the nonexpenditure transfer-in of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS).
A241	To record the nonexpenditure transfer-out of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS).
A242	To record in the receiving agency the anticipated transfer-in of current-year authority or from prior-year balances.
A244	To record in the transferring agency the transfer-out of current-year authority or from prior-year balances that were anticipated.
A246	To record in the receiving agency the transfer-in of current-year or prior-year appropriations that were anticipated.
A248	To record in the transferring agency the transfer-out of current-year or prior-year anticipated appropriations.
A249	To record in the receiving agency an actual current-year or prior-year unanticipated non-expenditure transfer of appropriated general funds.

TRANSACTI NUMBER	ON TRANSACTION DESCRIPTION
A250	To record in the receiving agency an actual current-year or prior-year unanticipated non-expenditure transfer of spending authority from offsetting collections or a trust or special fund nonexpenditure appropriation transfers.
A251	To record in the transferring agency an actual current-year or prior-year unanticipated nonexpenditure transfer of appropriated general funds.
A252	To record in the transferring agency an actual current-year or prior-year unanticipated nonexpenditure transfer of spending authority from offsetting collections or a trust or special fund nonexpenditure appropriation transfer.
A253	To record in the transferring agency the actual nonexpenditure transfer-out of current-year or prior-year authority with unpaid undelivered orders for trust or special funds or obligations supported by spending authority from offsetting collections.
A254	To record in the transferring agency the actual nonexpenditure transfer-out of current-year or prior-year authority with unpaid undelivered orders for general fund appropriations.
A255	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.
A256	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.
A257	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.
A258	To record the Federal fund receivable for a previously anticipated trust fund expenditure transfer.
A259	To record in a trust fund a payable for an expenditure transfer-out to a Federal fund relating to nonexchange transactions.
A260	To record the actual collection of the appropriation trust fund expenditure transfer.
A261	To record in a trust fund the outlay and reduction of the payable for an expenditure transfer out to a Federal fund.
A262	To record in the receiving agency the actual nonexpenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for general fund appropriations.
A263	To record in the receiving agency the actual nonexpenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for trust or special funds or obligations supported by spending authority from offsetting collections.
A264	To record in a trust fund expenditure transfers-in from a Federal fund relating to nonexchange transactions.
A266	To record in a trust fund expenditure transfers-out to a Federal fund relating to nonexchange transactions.
A267	To record in an agency's general fund an expenditure transfer-out to a trust fund relating to nonexchange and exchange transactions.

TRANSACT NUMBER	ION TRANSACTION DESCRIPTION
A268	To record a receivable for amounts appropriated from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account, prior to the nonexpenditure transfer of funds. This amount is specified in the agency's appropriation or authorization act.
A269	To record budget authority temporarily reduced in an Agency Trust Fund Expenditure Treasury Appropriation Fund Symbol (TAFS) and to adjust the receivable previously recorded for amounts appropriated from a "Specific Treasury-Managed Trust Fund" TAFS.
A270	To record a payable for amounts appropriated from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account, prior to the nonexpenditure transfer of funds. This amount is specified in the agency's appropriation or authorization act.
A271	To adjust the payable due for amounts previously appropriated from the "Specific Treasury-Managed Trust Fund" Treasury Appropriation Fund Symbol (TAFS) to the Agency Trust Fund Expenditure TAFS. This adjustment is required because of a temporary reduction.
A272	To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account for amounts previously appropriated and recorded as receivables.
A274	To record a nonexpenditure transfer-out of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account for amounts previously appropriated and recorded as payables.
A276	To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account. This amount is specified in the agency's appropriation or authorization act.
A278	To record a nonexpenditure transfer-out of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account. This amount is specified in the agency's appropriation or authorization act.
A280	To record the receivable for amounts to be transferred-in of unrealized nonexpenditure appropriation transfers between two trust funds or two Federal funds (as defined by the Office of Management and Budget (OMB)), where there is investment authority involved.
A281	To record the payable for amounts to be transferred-in of unrealized nonexpenditure appropriation transfers between two trust funds or two Federal funds (as defined by the Office of Management and Budget (OMB)), where there is investment authority involved.
A282	To record the actual transfer-in of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 4171 "Non-Allocation Transfers of Invested Balances - Receivable."
A283	To record the actual transfer-out of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 4172 "Non-Allocation Transfers of Invested Balances - Payable."
A284	To record in the transferring agency the nonexpenditure transfer-out of budgetary resources receivable.

TRANSACTI NUMBER	ION TRANSACTION DESCRIPTION
A285	To record in the receiving agency the nonexpenditure transfer-in of budgetary resources receivable. When appropriate, use in conjunction with USSGL TCs-A250, A255R, A263, and A287.
A286	To record in the transferring agency the nonexpenditure transfer-out of unfilled customer orders without advance.
A287	To recording in the receiving agency the nonexpenditure transfer-in of unfilled customer orders without advance.
A288	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.
A289	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.
A290	To record in the transferring agency the transfer-out of unfilled customer orders with advance.
A291	To record in the receiving agency the actual transfer-in unfilled customer orders with advance.
A302	To record anticipated reimbursements.
A304	To record in the performing agency a reimbursable agreement without an advance that was previously anticipated.
A305	To record the collection of revenue earned in the performing agency for a reimbursable agreement without an advance that was previously anticipated.
A306	To record earned revenue in the performing agency related to a reimbursable agreement or other income.
A308	To record in the performing agency the completion of a prior-year reimbursable order and the refund of an advance to the ordering agency.
A310	To record revenue earned in the performing agency for goods or services performed on a reimbursable order without an advance.
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.
B105	To record the disbursement of subsidy from the program fund 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.

U.S. Government Standard General Ledger Account Transaction Listing

TRANSACTION NUMBER

NUMBER	TRANSACTION DESCRIPTION
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.
B112	To record accrued interest paid.
B114	To record disbursement for liens on collateral acquired from defaulted loans guaranteed after 1992.
B116	To record disbursement without a lien on collateral acquired from defaulted loans guaranteed after 1992.
B118	To record a tax refund paid by the collecting agency. These refunds are reported as reductions to offsetting collections.
B119	To record the actual capital transfer to repay a portion of a capital investment (usually an appropriation to a revolving fund) that was previously anticipated and where a contingent liability was previously recorded.
B120	To record principal repayments to Treasury and the Federal Financing Bank via nonexpenditure transfers that were previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans.
B121	To record principal repayments to Treasury and the Federal Financing Bank via nonexpenditure transfers that were not previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans.
B122	To record repayments of other debt.
B123	To record the sale of Federal securities at par value.
B124	To record the purchase of Federal securities acquired at par value.
B125	To record the sale of Federal securities acquired at a premium.
B126	To record the purchase of Federal securities acquired at a premium.
B127	To record the sale of Federal securities at a discount.
B128	To record the purchase of Federal securities acquired at a discount.
B129	To record the purchase of accrued interest on Treasury securities.
B130	To record a lien paid before personal property is sold.
B134	To record appropriations used this fiscal year.
B136	To record in the liquidating account the actual capital transfer of excess cash to the general fund of the Treasury.
B138	To record in a trust fund payments made to a Federal fund relating to exchange transactions.

TRANSACTI NUMBER	ON TRANSACTION DESCRIPTION
B140	To record the purchases of foreign currency by a disbursing officer.
B142	To record the disbursement of foreign currency by a disbursing officer on behalf of the operating fund.
B202	To record a commitment of unobligated amounts in programs subject to apportionment.
B203	To record a commitment of unobligated balances in programs exempt from apportionment.
B204	To record current-year undelivered orders without an advance.
B206	To record current-year undelivered orders with an advance.
B208	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.
B209	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.
B210	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.
B211	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.
B302	To record the delivery of goods or services and accrue a liability.
B304	To record the delivery of goods and services in the same year the order was placed and accrue a liability. The current-year expended authority is less than the original obligation.
B306	To record the delivery of goods and services in the same year the order was placed and accrue a liability. The current-year expended authority is more than the original obligation.
B308	To reclassify payable schedules for disbursements to "in-transit" until the payment schedule is confirmed.
B310	To record the delivery of goods or services for construction.
B314	To record an obligation and accounts payable in an unexpired appropriation for a valid bill related to a canceled appropriation.
B316	To record in the canceled appropriation the removal of a canceled payable upon receipt of a valid bill. The budgetary entry reduces the balance of authority that remained upon cancellation.
B318	To record the collecting agency's estimated accrued tax refunds payable and related interest.
B322	To record the accrual of interest expenses incurred, not yet paid.
B324	To record the liability for cost to be funded in the future.
B326	To record the unfunded FECA liability and unfunded unemployment liability.
B328	To record a contingent liability.

TRANSACTION NUMBER	ON TRANSACTION DESCRIPTION
B330	To record an increase in actuarial liabilities for benefit plans.
B332	To record the payable to borrowers from sales of foreclosed property with recourse.
B334	To record the inventory purchased for a resale under historical cost (title was passed).
B338	To record the fair market value of real and intangible forfeited property.
B340	To record an unclaimed and abandoned item that has met the statutory and/or regulatory requirements for forfeiture.
B344	To record the funded portion of cleanup costs that was previously estimated.
B346	To record capital lease liability.
B402	To record revenue received in advance.
B404	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.
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 fund.
C104	To record the collection of subsidy for loan modification costs in the financing account.
C106	To record the collection of reestimated subsidy in the financing account.
C108	To record the receipts reported into deposit funds and clearing accounts.
C109	To record the receipt of previously anticipated collections.
C110	To reclassify collections to liquidate prior-year deficiency.
C112	To record the collection of a refund of an advance or prepayment in the same year as the original obligation.
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.
C120	To record the maturity of Federal securities acquired at par value.
C122	To record the maturity of Federal securities acquired at a premium.
C124	To record the maturity of Federal securities acquired at a discount.

TRANSACTIO NUMBER	N TRANSACTION DESCRIPTION
C126	To record an accrued subsidy collected for direct or guaranteed loans in the financing fund account.
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 (not previously accrued as receivables) for assets purchased and expenses incurred in a prior year that create budgetary resources.
C134	To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in the current year.
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.
C142	To record the collection of custodial revenue from a non-Federal source that is deposited to a miscellaneous receipt account.
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 the undeposited collections for funds that do not require budgetary reporting.
C146	To record a deposit of previously undeposited collections for fund symbols that do not require budgetary reporting.
C148	To record a deposit of previously undeposited collections from non-Federal sources for fund symbols that require budgetary reporting.
C150	To record the receipt of other cash.
C152	To record unapplied receipts into fund symbols that require budgetary reporting.
C154	To record the collections of unaccrued interest on loans from non-Federal sources.
C158	To record cash donations as budgetary resources, 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.

TRANSACTIO NUMBER	N TRANSACTION DESCRIPTION
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.
C168	To record seized cash deposited in a deposit fund.
C170	To record the movement of seized cash from a deposit fund to a special receipt account upon forfeiture.
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 in the performing agency related to a reimbursable agreement or other unearned income.
C184	To record in the performing agency an advance received after a reimbursable agreement was established.
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.
C190	To record in a 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 series).
C194	To record reclaimed (repaid) foreign currency into the foreign currency account symbol (X7000 series) by a disbursing officer.
C202	To record an accrual of custodial revenue that is collected by an agency to be deposited directly into a Treasury miscellaneous receipt account. This is custodial activity.
C204	To record receivables for amounts advanced from the financing fund or liquidating fund to cover escrow funds.
C206	To record in the financing fund the disbursement of direct loans.
C208	To record binding loan contracts and subsidy receivables accrued in the financing account.
C210	To record accrued receivables for modified direct loans moving from the liquidating fund to the financing fund account.

TRANSACTIC NUMBER	ON TRANSACTION DESCRIPTION
C212	To record refund receivables for assets or expenses that do not create budgetary resources until collected.
C214	To record accrued revenue from Federal sources other than for reimbursables, non-revolving trust and special funds, custodial activity, and interest on Treasury securities.
C215	To record interest receivable on Treasury securities.
C216	To record accrued revenue from non-Federal sources other than for reimbursables, non-revolving trust funds, special funds, and custodial activity.
C217	To record accrued revenue from Federal or non-Federal sources for non-revolving trust funds and special funds.
C218	To record establishment of current-period earnings on income received in advance.
C220	To record loans and interest receivable from non-Federal sources for defaulted guaranteed loans. Do not consider as a budgetary resource until collected.
C222	To record an old motor vehicle that was traded in for a new motor vehicle using the direct method.
C224	To record loans other than credit reform.
C226	To record the accrual of custodial interest, penalties, and administrative fees revenue that is collected by an agency to be deposited directly into a Treasury miscellaneous receipts account. This is custodial activity.
C228	To record subsidy receivable and the related interest, in the financing account, for an upward reestimate.
C230	To record unfunded (borrowed) foreign currency from the Foreign Currency Account Symbol (X7000 series) by a disbursing officer.
C302	To record the sale of Federal securities purchased at a premium. The sale results in a gain.
C304	To record the sale of Federal securities purchased at a premium. The sale results in a loss.
C306	To record the sale of Federal securities purchased at a discount. The sale results in a gain.
C308	To record the sale of Federal securities purchased at a discount. The sale results in a loss.
C312	To record the receipt of cash from the sale or disposition of personal property collected for replacement property.
C314	To record the loss (or gain) from sale of foreclosed property without recourse.
C316	To record the loss (or gain) on property sold with recourse.
C318	To record the loss on loan receivable from the borrower on a sale with recourse.
C320	To record the sale prior to maturity of investments in public debt securities at a discount and sold for a gain or loss by the revolving fund.

TRANSACTION NUMBER	ON TRANSACTION DESCRIPTION
C322	To record the sale prior to maturity of investments in public debt securities purchased at par or a premium and sold for a loss or gain by the revolving fund.
C324	To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at a discount and sold for a gain or loss by the special or non-revolving trust fund.
C326	To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at par or premium and sold for a gain or loss by the special or non-revolving trust fund.
C328	To record cash collected from a loss or a gain from the sale of excess, obsolete, and unserviceable assets.
C329	To record cash collected from a loss or a gain from the sale of foreclosed property.
C330	To record the sale of stockpile materials.
C332	To record stockpile materials sold at a gain.
C334	To record stockpile materials sold at a loss.
C336	To record the collection of sale proceeds from forfeited personal property sold.
C340	To record the sale of forfeited property.
C342	To record the proceeds from commodities sold.
C344	To record a loss on the sale of commodities.
C345	To record a receivable from a non-Federal entity for the sale or disposition of assets other than personal properties and investments.
C348	To record a receipt of cash from the sale or disposition of assets other than personal properties and investments.
C350	To record a receivable from another Federal entity for the sale or disposition of assets other than personal properties and investments.
C351	To record accounts receivable and accrue revenue from another Federal entity that was previously anticipated.
D102	To record a downward adjustment to a prior-year unpaid expended authority and reduce the liability. The appropriation has expired.
D104	To record a downward adjustment to a prior-year paid expended authority and collect a refund. The appropriation has expired.
D106	To record an upward adjustment of a prior-year unpaid expended authority and accrue additional liability. The appropriation has expired.
D108	To record a downward adjustment to a prior-year paid expended authority and collect a refund. The appropriation has not expired.

TRANSACTI NUMBER	ION TRANSACTION DESCRIPTION
D110	To record a downward adjustment to a prior-year unpaid expended authority and reduce the related liability. The appropriation has not expired.
D112	To record a downward reestimate for loan subsidies in the financing account.
D114	To record an upward adjustment of prior-year undelivered orders when the bill is more than the original undelivered order. The authority has expired.
D116	To record an upward adjustment of prior-year undelivered orders when the bill is more than the original undelivered order. The authority has not expired.
D118	To record an upward adjustment to prior-year unpaid unexpended obligations.
D120	To record a downward adjustment to unpaid prior-year unexpended obligations.
D122	To record an upward adjustment to prepaid/advanced prior-year unexpended obligations.
D126	To record an upward adjustment to prior-year paid expended authority.
D128	To record a downward adjustment to prior-year paid expended authority with no refund collected.
D130	To record a downward adjustment to prior-year prepaid/advanced unexpended obligations with no refund collected.
D132	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 expired.
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.
D138	To record the amount of indefinite borrowing authority that is withdrawn due to recoveries of prior-year obligations.
D202	To record an allowance for a reduction in revenue from non-Federal sources when realization is not probable (less likely than not).
D204	To record the estimated allowance for bad debts related to non-credit-reform receivables.
D205	To record the writeoff of penalties, fines, and administrative fees receivable.
D206	To record the writeoff of accounts receivable.
D207	To record the writeoff of taxes receivable.
D208	To record the writeoff of loans receivable for loans made before fiscal 1992.

TRANSACTION NUMBER	ON TRANSACTION DESCRIPTION
D210	To record the writeoff of loans receivable and interest receivable for credit reform loans made after fiscal 1991.
D212	To record the writeoff of interest receivable.
D213	To record the writeoff of assets other than investments.
D214	To record the accrued estimated uncollectible exchange revenue collected for others in miscellaneous receipts.
D216	To record the accrued estimated uncollectible nonexchange custodial revenue in a miscellaneous receipts account.
D218	To record an adjustment to loans receivable based on acquired collateral property.
D220	To record an adjustment for actual loss of inventory.
D222	To record an adjustment for actual loss of forfeited property.
D224	To record an adjustment for actual loss of commodities.
D226	To record assets purchased to store environmental waste from past operations at net book value of zero.
D302	To record an increase in the imprest fund.
D303	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.
D304	To record the classification of amounts from deposit funds and clearing accounts to appropriate funds. This includes return of escrow amounts and erroneous receipts and disbursing escrow monies to pay bills, taxes, and insurance.
D306	To record the reclassification of expended balances held back from contractors from accounts payable.
D307	To record the transfer of construction-in-progress to capitalized assets or expenses.
D308	To record the realization that contractor-developed software-in-development is in production.
D309	To record the reclassification of expenses to "in-process type" asset accounts.
D310	To record the raw materials used to produce goods.
D311	To record the revaluation of foreclosed property.
D312	To record completed inventory items.
D314	To record the reclassification of inventory held for sale that meets management's criteria for future sale.
D316	To record the reclassification of damaged, irreparable inventory held for sale.
D317	To record damaged inventory items that need repair.

TRANSACTION NUMBER	ON TRANSACTION DESCRIPTION
D318	To record the turn-in of a broken part from operating materials and supplies held for repair.
D319	To record the revaluation of a turned-in broken part from operating materials and supplies held for repair based on estimated repair costs.
D320	To record a repaired broken part that has been returned to stock as a serviceable item.
D321	To record prior-period adjustments for transitions to the allowance method for estimated repair costs not previously recorded.
D322	To record damaged inventory, using the direct method, items that need repairs.
D324	To record prior-year adjustments for transitions to the direct method for estimated repair costs not previously recorded.
D326	To record the 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.
D328	To record a gain when inventory is revalued at the end of the period, using the latest acquisition method.
D330	To record the classification of operating materials and supplies held for use that were damaged and cannot be consumed in operations. This entry also applies to excess or obsolete operating materials and supplies when the net realizable value is less than the book value.
D332	To record the reclassification of operating materials and supplies that meet management's criteria for future use.
D334	To reclassify excess or reserved assets to assets held for use.
D336	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.
D338	To record a permanent decline in value of stockpile materials that is unusual, infrequent, and material in dollar amount.
D340	To reclassify stockpile materials authorized to be sold.
D342	To record the forfeiture of a seized monetary instrument.
D344	To record the conversion to cash for a forfeited monetary instrument.
D346	To record forfeited personal property placed into official use.
D348	To record forfeited personal property placed into official use at the end of the year and not depreciated.
D350	To record forfeited personal property authorized to be distributed/donated to another entity.
D352	To record an adjustment to the net realizable value of commodities.
D354	To record inventory that has been lost and deemed immaterial.

TRANSACTIO NUMBER	ON TRANSACTION DESCRIPTION
D355	To record inventory that has been lost and deemed material.
D356	To record inventory that has been found and deemed material.
D358	To record a loss from the revaluation of foreign currency at the end of an accounting period.
D360	To record a gain from the revaluation of foreign currency at the end of an accounting period.
D362	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.
D364	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.
D366	To record the interest accruals on loan guarantee liabilities and the present value of its loans.
D402	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.
D404	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.
D406	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.
D408	To record the accrued liabilities other than payroll and benefits at the end of the accounting period for unpaid estimated costs incurred.
D410	To record the actual repair costs to inventory, using the allowance method, that were lower than previously estimated.
D502	To record an adjustment for under-applied overhead deemed immaterial.
D504	To record an adjustment for over-applied overhead deemed immaterial.
D506	To record adjustments for under-applied overhead and to prorate the difference between the actual and applied, if the amount is material.
D508	To record adjustments for over-applied overhead and to prorate the difference between the actual and applied, if the amount is material.
D510	To record the amortization of the discount on Federal and non-Federal securities that does not affect budgetary resources.
D512	To record amortization of subsidy for direct loans.
D514	To record depreciation, amortization, and depletion expense on assets other than investments.
D516	To record accrued and compounded interest on the liability of loan guarantees.

U.S. Government Standard General Ledger Account Transaction Listing

TRANSACTION NUMBER

NUMBER	TRANSACTION DESCRIPTION
D602	To record the imputed costs and related imputed financing sources.
D604	To record the application of overhead expenses to work-in-process.
D606	To record inventory used for operations.
D612	To record cost of goods sold.
D614	To record the estimated repair costs for an item using the allowance method.
D616	To record actual repair costs using the direct method.
D618	To capitalize previously expensed repair costs up to the serviceable value of the inventory item using the direct method.
D620	To record stockpile materials issued for use under the consumption method.
D622	To record a lien of real and intangible forfeited property in the allowance account.
D702	To record appropriations used for a prior period that was a result of a change in accounting principle.
D704	To record appropriations used for a prior period that was a result of a correction of an error.
D802	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.
D804	To record distributed personal property.
D806	To record a commodity transferred to another Federal agency.
D808	To record the transfer-out of nonbudgetary or non-Federal accounts receivable to other Federal entities without reimbursement.
D809	To record the transfer-out of inventory items and general property, plant, and equipment to other Federal entities without reimbursement.
D810	To record the transfer-out of investments to other Federal entities without reimbursement.
D811	To record the transfer-out of accounts payable to other Federal entities without reimbursement.
D850	To record inventory or operating materials and supplies acquired through exchange of non-monetary assets.
D852	To record the transfer-in of non-budgetary or non-Federal accounts receivable from others without reimbursement.
D853	To record the transfer-in of inventory items and general property, plant, and equipment from others without reimbursement.
D854	To record the transfer-in of investments from others without reimbursement.
D855	To record the transfer-in of accounts payable from others without reimbursement.

TRANSACTION

NUMBER	TRANSACTION DESCRIPTION
E102	To record guaranteed loan level submitted on the SF 132: Apportionment and Reapportionment Schedule for the Office of Management and Budget (OMB) approval.
E104	To record initial receipt of the guaranteed loan level as shown on an approved apportionment schedule, SF 132: Apportionment and Reapportionment Schedule.
E106	To record the binding contracts entered into by private lenders.
E108	To record the disbursement of a loan.
E110	To record the repayment of principal from borrowers.
E202	To record activity for current-year purchases of assets.
F104	To record, in the transferring agency, an adjustment to anticipated appropriation transfer not realized.
F106	To record the reductions of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant).
F107	To record an increase of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant).
F108	To record the reduction of permanent indefinite resources when a warrant is received.
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.
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 yearend.
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.
F120	To record the cancellation of expired authority and withdraw funds via FMS 2108: Yearend Closing Statement (no warrant).
F122	To record the cancellation of authority not previously expired and to withdraw funds.
F124	To record the closing of miscellaneous receipts at the end of the year.
F126	To record an adjustment to authority temporarily unavailable for Treasury Appropriation Fund Symbols (TAFS) that do not have a Schedule N (Schedule on Unavailable Collections) in the President's Budget and do not report authority precluded from obligation on the Program and Financing Schedule (P&F).
F128	To record the cancellation of a valid obligation and account payable in the "canceling appropriation."

TRANSACTIC NUMBER	ON TRANSACTION DESCRIPTION
F130	To reinstate the valid account payable in the canceled appropriation for financial statement presentation.
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 <u>preclosing</u> when the total amount of current-year receipts is <u>greater than</u> 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 <u>preclosing</u> when the total amount of current-year collections is <u>greater than</u> the amount needed to cover current-year obligations.
F136	To record the market value adjustment between the amortized cost and the current market value at yearend when the Treasury note is available for sale.
F138	To record the market value adjustment between the amortized cost and the current market value at yearend when a Treasury note is classified as a trading security.
F140	To record the adjustment of a Treasury zero coupon bond based on the current market value determined monthly by Treasury.
F144	To record the cancellation of a receivable for reimbursable activity.
F204	To record the consolidation of actual net-funded resources and reductions for withdrawn funds.
F206	To record the closing of fiscal-year contract authority.
F208	To record the closing of fiscal-year borrowing authority.
F210	To record the closing of unobligated balances in programs subject to apportionment to unapportioned authority for unexpired multi-year and no-year funds.
F211	To record the closing of unobligated balances in programs exempt from apportionment to unapportioned authority for unexpired multi-year and no-year funds.
F212	To record the closing of unobligated balances to expiring authority.
F214	To record the closing of paid delivered orders to total resources.
F215	To record the closing of authority made available from balances previously precluded from obligation to authority temporarily precluded from obligation.
F216	To record the closing of related adjustments to delivered orders - obligations, paid.
F218	To record the closing of related adjustments and transfers to delivered orders - obligations, unpaid.
F222	To record the closing of related adjustments and transfers to undelivered orders, obligations prepaid and advanced.
F226	To record the closing of related adjustments and transfers to undelivered orders, obligations and unpaid.
F228	To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.

U.S. Government Standard General Ledger Account Transaction Listing

TRANSACTION NUMBER

NUMBER	
F229	To record the closing of miscellaneous receipts at the end of the year. See F124
F230	To record the closing of gains and miscellaneous items into cumulative results of operations.
F231	To record the closing of losses and miscellaneous items into cumulative results of operations.
F233	To record closing of fiscal-year activity to unexpended appropriations.
F234	To record the closing of used authority of guaranteed loan level upon completion of guaranteed loan programs.
F236	To record the closing of apportioned authority of guaranteed loan level into unused authority.
F238	To record the closing of guaranteed loans new disbursements by lenders into the cumulative disbursements.
F239	To record the closing of guaranteed loans new collections by lenders into the cumulative disbursements.
F240	To record the closing of all unused guaranteed loan authority no longer available for use.
F242	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 <u>post-closing</u> when the total amount of current-year receipts is <u>not enough</u> to cover current-year obligations.
F244	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 <u>post-closing</u> when the total amount of current-year collections is <u>not enough</u> to cover current-year obligations.
F245	To record the closing of trust or special fund refunds and recoveries temporarily precluded from obligation.
F246	To reclassify a temporary reduction at yearend.
F247	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.
F248	To reclassify a reduction in an invested parent special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment.
F249	To reclassify a reduction recorded in an agency special or trust expenditure Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment where the specific Treasury-Managed Trust Fund is invested.
F250	To reclassify a reduction recorded in an invested "Specific Treasury-Managed Trust Fund."
F255	To record the closing of memorandum accounts for purchases.
F256	To record the closing of transferred expired authority to Appropriation Trust Fund Expenditure Transfers - Receivable.

TRANSACTI NUMBER	ION TRANSACTION DESCRIPTION
F260	To record the closing of USSGL account 4081 back to the original budgetary resource receivable.
F261	To record the closing of USSGL account 4082 back to the original budgetary resource receivable.
F262	To record the closing of USSGL account 4083 back to the original budgetary resource receivable.
F263	To record the closing of USSGL account 4230 back to the original budgetary resource receivable.
F264	To record the closing of USSGL account 4231 back to the original budgetary resource receivable.
F265	To record the closing of USSGL account 4232 back to the original budgetary resource receivable.
F266	To record the closing of USSGL account 4233 back to the original budgetary resource receivable.
F267	To record the closing of USSGL account 4234 back to the original budgetary resource receivable.

U.S. Government Standard General Ledger Account Transactions

A100 FUNDING - Budgetary Resources Other Than Collections

A102 To record an anticipated appropriation.

Comment: For receipt of appropriation, see USSGL TC-A104.

Transaction Origin: USSGL TC-1040

Budgetary Entry

Debit 4120 Appropriations Anticipated - Indefinite
Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

A104 To record the enactment of appropriations for other than special and trust funds.

Comment: If appropriations were anticipated, credit USSGL account 4120. Appropriation anticipated, see TC-A102. Use USSGL account 4620 for appropriations exempt from apportionment. Do not make a proprietary entry for continuing resolution activity.

Transaction Origin: USSGL TC-1005

Budgetary Entry

Debit 4111 Debt Liquidation Appropriations

Debit 4112 Liquidation of Deficiency - Appropriations

Debit 4115 Loan Subsidy Appropriation

Debit 4117 Loan Administrative Expense Appropriation

Debit 4118 Reestimated Loan Subsidy Appropriation

Debit 4119 Other Appropriations Realized

Credit 4120 Appropriations Anticipated - Indefinite

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 3101 Unexpended Appropriations - Appropriations Received

A105 To record an adjustment to the annualized level of an appropriation based on a continuing resolution.

Comment: Use this transaction when the proposed annualized level of appropriation is less than the enacted level.

Budgetary Entry

Debit 4450 Unapportioned Authority

Credit 4119 Other Appropriations Realized

Proprietary Entry

Debit 3101 Unexpended Appropriations - Appropriations Received Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger Account Transactions

A106 To record the reappropriation of unexpired funds in the losing fund.

Comment: See USSGL TC-A110 for the gaining funds.

Transaction Origin: USSGL implementation guidance; transactions for SF 133 reappropriation of unexpired funds

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4510 Apportionments

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4392 Permanent Reduction - New Budget Authority Credit 4393 Permanent Reduction - Prior-Year Balances

Proprietary Entry

Debit 3106 Unexpended Appropriations - Adjustments Credit 1010 Fund Balance With Treasury

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 A-11 for the definition of reductions.

Reductions include rescissions, across-the-board reductions, and sequestrations.

Transaction Origin: USSGL implementation guidance; Temporary Reduction

Budgetary Entry

Debit 4384 Temporary Reduction Returned by Appropriation

Credit 4394 Receipts Unavailable for Obligation Upon Collection

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

A110 To record in the gaining fund reappropriation authority from an expired or unexpired losing fund to an unexpired gaining fund.

Comment: See USSGL TC-A112 for expired losing fund; see USSGL TC-A106 for unexpired losing fund. **Transaction Origin:** USSGL implementation guidance; transactions for SF 133 reappropriation of funds

Budgetary Entry

Debit 4150 Reappropriations

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 3101 Unexpended Appropriations - Appropriations Received

U.S. Government Standard General Ledger Account Transactions

A112 To record in the losing fund reappropriation of authority from the expired losing fund to an unexpired gaining fund.

Comment: See USSGL TC-A110 for gaining funds.

Transaction Origin: USSGL implementation guidance; transactions for SF 133 reappropriation of funds.

Budgetary Entry

Debit 4650 Allotments - Expired Authority

Credit 4393 Permanent Reduction - Prior-Year Balances

Proprietary Entry

Debit 3106 Unexpended Appropriations - Adjustments

Credit 1010 Fund Balance With Treasury

A114 To record an anticipated appropriation for trust fund expenditure transfer.

Transaction Origin: USSGL implementation guidance; transactions for SF 133 appropriated trust fund expenditure transfers

Budgetary Entry

Debit 4215 Anticipated Appropriation Trust Fund Expenditure Transfers

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

A116 To record budgetary authority apportioned by the Office of Management and Budget (OMB) and available for allotment.

Transaction Origin: USSGL TC-1075

Budgetary Entry

Debit 4450 Unapportioned Authority Credit 4510 Apportionments

Proprietary Entry

None

A118 To record anticipated resources apportioned but not available for use until they are realized for anticipated resources in programs subject to apportionment.

Transaction Origin: USSGL budgetary accounting guide

Budgetary Entry

Debit 4450 Unapportioned Authority

Credit 4590 Apportionments - Anticipated Resources - Program Subject to Apportionment

Proprietary Entry

None

U.S. Government Standard General Ledger Account Transactions

A119 To record anticipated resources in programs exempt from apportionment.

Comment: USSGL account 4690 is used as a funds control mechanism.

Budgetary Entry

Debit 4620 Unobligated Funds Exempt From Apportionment Credit 4690 Anticipated Resources - Programs Exempt From Apportionment

Proprietary Entry

None

A120 To record the allotment of authority.

Transaction Origin: USSGL TC-1085

Budgetary Entry

Debit 4510 Apportionments

Credit 4610 Allotments - Realized Resources

Proprietary Entry

None

A122 To record the realization of previously anticipated and apportioned authority for programs subject to apportionment.

Comment: USSGL transactions that reference this transaction (bold transaction numbers reference a reversal): A186, A304, A305, **A308**, B126, C106, C109, C116, C124, C130, C132, C136, C148, C152, C154, C182, C208, C210, C214, C302, **C304**, C306, **C308**, C314, C316, C318, C320, **C322**, C328, C342, C351, D108, D110, D134. **Transaction Origin:** USSGL budgetary accounting guide

Budgetary Entry

Debit 4590 Apportionments - Anticipated Resources - Program Subject to Apportionment
Credit 4510 Apportionments
Credit 4610 Allotments - Realized Resources

Proprietary Entry

None

A123 To record the realization of previously anticipated authority for programs exempt from apportionment.

Comment: USSGL transactions that reference this transaction (bold transaction numbers reference a reversal): A186, A304, A305, **A308**, B126, C106, C109, C116, C124, C130, C132, C136, C148, C152, C154, C182, C208, C210, C214, C302, **C304**, C306, **C308**, C314, C316, C318, C320, **C322**, C328, C342, C351, D108, D110, D134. **Transaction Origin:** USSGL budgetary accounting guide

Budgetary Entry

Debit 4690 Anticipated Resources - Program Exempt From Apportionment Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

U.S. Government Standard General Ledger Account Transactions

A125 To record a reduction in authority for advance funding made available in the previous year.

Transaction Origin: USSGL Advance Funding Scenario

Budgetary Entry

Debit 4450 Unapportioned Authority
Credit 4119 Other Appropriations Realized

Proprietary Entry

None

A126 To record amounts specifically withheld from apportionment by the Office of Management and Budget (OMB).

Comment: Reverse this transaction when authority is released.

Transaction Origin: USSGL TC-1065

Budgetary Entry

Debit 4450 Unapportioned Authority

Credit 4430 Unapportioned Authority - OMB Deferral

Proprietary Entry

None

A127 To record budget authority (i.e., appropriated receipts) temporarily precluded from obligation.

Comment: The balance in USSGL accounts 4397 and 4398 should be reflected as part of the end-of-year balance on Schedule N: Schedule on Unavailable Collections of the Budget of the United States Government. Trust and special funds whose authority is limited to the current year obligations will record this transaction at yearend as a preclosing adjusting entry.

Transaction Origin: USSGL implementation guidance; Authority Temporarily Precluded From Obligation

Budgetary Entry

Debit 4450 Unapportioned Authority - Available

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4397 Receipts and Appropriations Temporarily Precluded From Obligation

Proprietary Entry

None

A128 To record authority temporarily unavailable pursuant to public law.

Comment: Reverse this transaction if authority becomes available.

Transaction Origin: USSGL TC-1025

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4395 Authority Unavailable for Obligation Pursuant to Public Law - Temporary

Proprietary Entry

U.S. Government Standard General Ledger Account Transactions

A129 To record spending authority from offsetting collections temporarily precluded from obligation.

Comment: The balance in USSGL accounts 4397 and 4398 should be reflected as part of the end-of-year balance on Schedule N: Schedule on Unavailable Collections of the Budget of the United States Government. Trust and special funds whose authority is limited to the current year obligations will record this transaction at yearend as a preclosing adjusting entry.

Transaction Origin: USSGL implementation guidance; Authority Temporarily Precluded From Obligation

Budgetary Entry

Debit 4450 Unapportioned Authority - Available Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4398 Offsetting Collections Temporarily Precluded From Obligation

Proprietary Entry

None

A131 To record a permanent reduction of borrowing or contract authority.

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. With USSGL account 4392, use Authority_Type attribute "B" to record reductions of borrowing authority or Authority_Type attribute "C" to record reductions to contract authority. There is no effect on USSGL account 1010, Fund Balance With Treasury, when borrowing authority or contract authority is reduced.

Transaction Origin: USSGL implementation guidance; Permanent Reductions

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4392 Permanent Reduction - New Budget Authority Credit 4393 Permanent Reduction - Prior-Year Balances

Proprietary Entry

None

A132 To record a permanent reduction of unexpended appropriations.

Comment: Credit USSGL account 2990 if fund withdrawal does not occur simultaneously. Refer to Office of Management and Budget Circular A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations.

Transaction Origin: USSGL implementation guidance; Permanent Reductions

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4392 Permanent Reduction - New Budget Authority Credit 4393 Permanent Reduction - Prior-Year Balances

Proprietary Entry

Debit 3106 Unexpended Appropriations - Adjustments Credit 1010 Fund Balance With Treasury

Credit 2990 Other Liabilities

U.S. Government Standard General Ledger Account Transactions

A133 To record budget authority permanently reduced in a special or trust expenditure Treasury Appropriation Fund Symbol (TAFS) 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.

Transaction Origin: USSGL implementation guidance; Permanent Reductions - Unavailable Receipt Accounts

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4392 Permanent Reduction - New Budget Authority

Credit 4393 Permanent Reduction - Prior-Year Balances

Proprietary Entry

Debit 5745 Appropriated Earmarked Receipts Transferred Out Credit 1010 Fund Balance With Treasury

A134 To record appropriated receipts permanently reduced and canceled by legislative action in special and trust Treasury Appropriation Fund Symbol (TAFS).

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, Non-expenditure Transfer, coded as a capital transfer. Credit USSGL account 2990 if withdrawal of funds does not occur simultaneously.

Transaction Origin: USSGL implementation guidance; Permanent Reductions - Unavailable Receipt Accounts

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4392 Permanent Reduction - New Budget Authority

Credit 4393 Permanent Reduction - Prior-Year Balances

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out

Credit 1010 Fund Balance With Treasury

Credit 2990 Other Liabilities

U.S. Government Standard General Ledger Account Transactions

A135 To record budget authority temporarily reduced by legislative action. This transaction may be used in special and trust Treasury Appropriation Fund Symbols (TAFS) 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: When reducing spending authority from offsetting collections, include Authority_Type attribute "S" to ensure proper flow OMB Schedule P. There is no affect on USSGL account 1010 when authority is temporarily reduced. Refer to OMB Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations.

Transaction Origin: USSGL implementation guidance; Temporary Reductions

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4382 Temporary Reduction - New Budget Authority Credit 4383 Temporary Reduction - Prior-Year Balances

Proprietary Entry

None

A136 To record rescission and withdrawal of funds for balances previously recorded as pending rescission.

Comment: Credit USSGL account 2990 if fund withdrawal does not occur simultaneously.

Transaction Origin: USSGL TC-1160

Budgetary Entry

Debit 4420 Unapportioned Authority - Pending Rescission

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4392 Permanent Reduction - New Budget Authority Credit 4393 Permanent Reduction - Prior-Year Balances

Proprietary Entry

Debit 3106 Unexpended Appropriations - Adjustments

Credit 1010 Fund Balance With Treasury

Credit 2990 Other Liabilities

A137 To record unobligated balances withheld from availability pending congressional action or Presidential rescission proposal.

Comment: Reverse this transaction when there is a release of authority previously unavailable pending rescissions.

Transaction Origin: USSGL TC-1075

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4420 Unapportioned Authority - Pending Rescission

Proprietary Entry

U.S. Government Standard General Ledger Account Transactions

A138 To record estimated recoveries of prior-year obligations.

Transaction Origin: USSGL TC-1007

Budgetary Entry

Debit 4310 Anticipated Recoveries of Prior-Year Obligations

Credit 4450 Unapportioned Authority

Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry

None

A139 To record authority, in a trust or special fund Treasury Appropriation Fund Symbol (TAFS), temporarily precluded from obligation as a result of a refund collected that is unavailable for obligation.

Transaction Origin: Trust or special fund guidance on refunds of prior-year obligations.

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4399 Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation

Proprietary Entry

None

A140 To record anticipated collections other than refunds.

Comment: Also post USSGL TC-A118. **Transaction Origin:** Credit reform case study

Budgetary Entry

Debit 4060 Anticipated Collections From Non-Federal Sources

Debit 4070 Anticipated Collections From Federal Sources

Credit 4450 Unapportioned Authority

Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry

None

A142 To record anticipated nonexpenditure payments to Treasury.

Comment: See USSGL TC-A143 to record anticipated capital transfers with a proprietary contingent liability.

Budgetary Entry

Debit 4450 Unapportioned Authority

Credit 4047 Anticipated Transfers to the General Fund of the Treasury

Proprietary Entry

U.S. Government Standard General Ledger Account Transactions

A143 To record the anticipation of a capital transfer to repay a portion of a capital investment, or return excess liquidating account funds to Treasury.

Comment: Refer to SFFAS #5 for discussion of contingent liabilities. See USSGL TC-A142 to record anticipated nonexpenditure payments (including capital transfers) without a proprietary contingent liability.

Transaction Origin: USSGL implementation guidance; Changes Related to Capital Transfers and Repayment of Debt

Budgetary Entry

Debit 4450 Unapportioned Authority

Credit 4047 Anticipated Transfers to the General Fund of the Treasury

Proprietary Entry

Debit 5765 Non-Expenditure Financing Sources - Transfers Out

Credit 2920 Contingent Liabilities

Credit 2970 Resources Payable to Treasury

A146 To record subsidy disbursed by the program fund not previously accrued.

Comment: Applicable to both direct and guaranteed loans. If funded by a direct appropriation, also post USSGL TC-B134.

Transaction Origin: Credit reform case study

Budgetary Entry

Debit 4801 Undelivered Orders - Obligations, Unpaid Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs Credit 1010 Fund Balance With Treasury

A148 To record the decreases to indefinite borrowing authority.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property; credit reform case study

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4143 Decreases to Indefinite Borrowing Authority

Proprietary Entry

U.S. Government Standard General Ledger Account Transactions

A150 To record subsidy payable accrued in the program account.

Transaction Origin: Credit reform case study

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Credit 4801 Undelivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 2179 Contra Liability for Subsidy Payable to the Financing Account Credit 2170 Subsidy Payable to the Financing Account

A152 To record indefinite or definite borrowing authority.

Comment: To cover reductions of indefinite borrowing authority, see USSGL TC-A148.

Transaction Origin: USSGL budgetary accounting guide

Budgetary Entry

Debit 4141 Current-Year Borrowing Authority Realized

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

A154 To record the realization of borrowing authority that was previously estimated.

Comment: When borrowing authority is estimated, the actual borrowing authority is realized based on the amount obligated. Also post USSGL TC-B204.

Transaction Origin: USSGL implementation guidance; borrowing authority case studies

Budgetary Entry

Debit 4141 Current-Year Borrowing Authority Realized

Credit 4042 Estimated Indefinite Borrowing Authority

Proprietary Entry

None

A155 To record an appropriation to liquidate obligations initially incurred against the authority to borrow when the borrowing authority was not exercised.

Comment: The transaction is based on an appropriation or authorizing language that allows the agency to have this type of activity.

Transaction Origin: USSGL implementation guidance; borrowing authority case studies

Budgetary Entry

Debit 4119 Other Appropriations Realized

Credit 4140 Substitution of Borrowing Authority

Transaction continued...

U.S. Government Standard General Ledger Account Transactions

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 3101 Unexpended Appropriations - Appropriations Received

A156 To record the drawing of cash to fund borrowing authority from the Bureau of the Public Debt or the Federal Financing Bank.

Transaction Origin: USSGL budgetary accounting guide

Budgetary Entry

Debit 4148 Resources Realized From Borrowing Authority Credit 4145 Borrowing Authority Converted to Cash

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 2510 Principal Payable to the Bureau of the Public Debt Credit 2520 Principal Payable to the Federal Financing Bank

A158 To record actual reductions to borrowing authority previously anticipated.

Comment: See USSGL TC-A164 for anticipated reductions to borrowing authority.

Transaction Origin: USSGL budgetary accounting guide

Budgetary Entry

Debit 4044 Anticipated Reductions to Borrowing Authority

Credit 4143 Decreases to Indefinite Borrowing Authority

Proprietary Entry

None

A159 To record the amount of borrowing authority that was substituted with offsetting collections when the borrowing was not exercised.

Comment: The transaction is based on an appropriation or authorizing language that allows such activity and is used in conjunction with USSGL TC-C110.

Transaction Origin: USSGL implementation guidance; borrowing authority case studies

Budgetary Entry

Debit 4044 Anticipated Reductions to Borrowing Authority Credit 4140 Substitution of Borrowing Authority

Proprietary Entry

U.S. Government Standard General Ledger Account Transactions

A162 To record an estimate of indefinite borrowing authority to cover obligations for the current year.

Transaction Origin: USSGL budgetary accounting guide

Budgetary Entry

Debit 4042 Estimated Indefinite Borrowing Authority

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

A164 To record anticipated reductions to borrowing authority.

Comment: The borrowing authority was previously recorded as unapportioned.

Transaction Origin: USSGL budgetary accounting guide

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4044 Anticipated Reductions to Borrowing Authority

Proprietary Entry

None

A166 To record definite and indefinite contract authority based on legislation.

Transaction Origin: USSGL implementation guidance; contract authority case studies

Budgetary Entry

Debit 4131 Current-Year Contract Authority Realized

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

A168 To record the realization of contract authority that was previously anticipated.

Comment: When contract authority is estimated, the actual contract authority is realized based on the amount

obligated. Also post USSGL TC-B204.

Transaction Origin: USSGL implementation guidance; contract authority case studies

Budgetary Entry

Debit 4131 Current-Year Contract Authority Realized Credit 4032 Estimated Contract Authority

Proprietary Entry

U.S. Government Standard General Ledger Account Transactions

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.

Transaction Origin: USSGL implementation guidance; contract authority case studies

Budgetary Entry

Debit 4135 Contract Authority Liquidated

Credit 4130 Appropriation To Liquidate Contract Authority Withdrawn

Proprietary Entry

Debit 3106 Unexpended Appropriations - Adjustments Credit 1010 Fund Balance With Treasury

A170 To record the warrant liquidating contract authority.

Transaction Origin: USSGL implementation guidance; Contract Authority Liquidated by Appropriation From the General Fund

Budgetary Entry

Debit 4138 Appropriation To Liquidate Contract Authority Credit 4135 Contract Authority Liquidated

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 3101 Unexpended Appropriations - Appropriations Received

A171 To record an appropriation to liquidate contract authority that is supported by a nonexpenditure transfer of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS).

Transaction Origin: Trust Fund Accounting Guide: Appropriations To Liquidate Contract Authority - Funded by Nonexpenditure Transfers

Budgetary Entry

Debit 4138 Appropriations To Liquidate Contract Authority Credit 4135 Contract Authority Liquidated

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5755 Nonexpenditure Financing Sources - Transfers-In

U.S. Government Standard General Ledger Account Transactions

A172 To record anticipated actual reductions to contract authority.

Comment: If contract authority was not anticipated, see USSGL TC-A174.

Transaction Origin: USSGL implementation guidance; contract authority case studies

Budgetary Entry

Debit 4034 Anticipated Adjustments to Contract Authority Credit 4133 Decreases to Indefinite Contract Authority

Proprietary Entry

None

A173 To record an appropriation to liquidate contract authority that is not yet supported by a nonexpenditure transfer of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS).

Transaction Origin: Trust Fund Accounting Guide: Appropriations To Liquidate Contract Authority - Funded by Nonexpenditure Transfers

Budgetary Entry

Debit 4126 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable Credit 4136 Contract Authority To Be Liquidated by Trust Funds

Proprietary Entry

Debit 1330 Receivable for Transfers of Currently Invested Balances Credit 5755 Nonexpenditure Financing Sources -Transfers-In

A174 To record an unanticipated actual decrease to indefinite contract authority.

Comment: For the reduction of unobligated balances for indefinite contract authority, record the yearend preclosing USSGL TC-F112.

Transaction Origin: USSGL implementation guidance; contract authority case studies

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4133 Decreases to Indefinite Contract Authority

Proprietary Entry

U.S. Government Standard General Ledger Account Transactions

A175 To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS) that liquidates a receivable for contract authority previously established.

Comment: Refer to USSGL TC-A173 for the appropriation to liquidate contract authority that is not yet supported by a nonexpenditure transfer of funds.

Transaction Origin: Trust Fund Accounting Guide: Appropriations To Liquidate Contract Authority - Funded by Nonexpenditure Transfers

Budgetary Entry

Debit 4138 Appropriations To Liquidate Contract Authority Credit 4135 Contract Authority Liquidated

and

Debit 4136 Contract Authority To Be Liquidated by Trust Funds

Credit 4126 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1330 Receivable for Transfers of Currently Invested Balances

A176 To record the anticipated indefinite contract authority to cover anticipated obligations for the current year.

Transaction Origin: USSGL implementation guidance; contract authority case studies

Budgetary Entry

Debit 4032 Estimated Contract Authority

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

A177 To record the transfer-in of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure transfer of funds has not yet been accomplished.

Transaction Origin: Trust Fund Accounting Guide; Transfers of Contract Authority

Budgetary Entry

Debit 4137 Transfers of Contract Authority

Credit 4510 Apportionments

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1330 Receivable for Transfers of Currently Invested Balances Credit 5755 Nonexpenditure Financing Sources - Transfers-In

U.S. Government Standard General Ledger Account Transactions

A178 To record anticipated adjustments/decreases to contract authority.

Comment: To increase the anticipated adjustments/reductions to contract authority during the year, reverse this transaction.

Transaction Origin: USSGL implementation guidance; contract authority case studies

Budgetary Entry

Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4034 Anticipated Adjustments to Contract Authority

Proprietary Entry

None

A179 To record the transfer-out of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure transfer of funds has not yet been accomplished.

Transaction Origin: Trust Fund Accounting Guide; Transfers of Contract Authority

Budgetary Entry

Debit 4510 Apportionments
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4137 Transfers of Contract Authority

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out Credit 2150 Payable for Transfers of Currently Invested Balances

A180 To record a nonexpenditure transfer-in 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.

Transaction Origin: Trust Fund Accounting Guide; Transfers of Contract Authority

Budgetary Entry

Debit 4137 Transfers of Contract Authority
Credit 4170 Transfers - Current-Year Authority
Credit 4175 Allocation Transfers of Current-Year Authority

Proprietary Entry

Debit 2150 Payable for Transfers of Currently Invested Balances Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger Account Transactions

A181 To record a nonexpenditure transfer-out 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.

Transaction Origin: Trust Fund Accounting Guide; Transfers of Contract Authority

Budgetary Entry

Debit 4170 Transfers - Current-Year Authority
Debit 4175 Allocation Transfers of Current-Year Authority
Credit 4137 Transfers of Contract Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1330 Receivable for Transfers of Currently Invested Balances

A182 To record in the financing account an appropriation received for a modification adjustment transfer.

Budgetary Entry

Debit 4125 Loan Modification Adjustment Transfer Appropriation Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury Credit 5790 Other Financing Sources

and

Debit 7290 Other Losses

Credit 1399 Allowance for Subsidy Credit 2180 Loan Guarantee Liability

A183 To record in the receipt account the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.

Transaction Origin: USSGL implementation guidance; unavailable special fund receipt account transfers

Budgetary Entry

None

Proprietary Entry

Debit 5745 Appropriation Earmarked Receipts Transferred Out Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger Account Transactions

A184 To record in the expenditure account the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.

Transaction Origin: USSGL implementation guidance; unavailable special fund receipt account transfers

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5740 Appropriated Earmarked Receipts Transferred In

A185 To record the amount returned to a special or trust unavailable receipt Treasury Appropriation Fund Symbol (TAFS) that was permanently reduced in an associated special or trust expenditure TAFS. This transaction occurs in the same year as the permanent reduction.

Comment: Also post USSGL TC-A133 in the related special or trust expenditure TAFS.

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5740 Appropriated Earmarked Receipts Transferred In

A186 To record revenue to available non-revolving trust funds and special funds, in which the revenue is immediately available for obligation.

Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL

TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Transaction Origin: USSGL TC-4030

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts

Credit 4120 Appropriations Anticipated - Indefinite

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5200 Revenue From Services Provided

Credit 5310 Interest Revenue - Other

Credit 5320 Penalties, Fines, and Administrative Fees Revenue

Credit 5400 Benefit Program Revenue

Credit 5311 Interest Revenue - Investments

Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

Credit 5600 Donated Revenue - Financial Resources

Credit 5800 Tax Revenue Collected

Credit 5900 Other Revenue

U.S. Government Standard General Ledger Account Transactions

A188 To record revenue to available non-revolving trust funds and special funds, in which the revenue is not immediately available for obligation upon collection. A credit to USSGL account 4394 acts as a contra-resource account. However, these receipts may be available for investment.

Comment: When receipts become available for obligation, see USSGL TC-A190.

Transaction Origin: USSGL implementation guidance; Receipts Not Available for Obligation Upon Collection

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts

Credit 4394 Receipts Unavailable for Obligation Upon Collection

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5200 Revenue From Services Provided

Credit 5310 Interest Revenue - Other

Credit 5311 Interest Revenue - Investments

Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

Credit 5320 Penalties, Fines, and Administrative Fees Revenue

Credit 5600 Donated Revenue-Financial Resources

Credit 5800 Tax Revenue Collected

Credit 5900 Other Revenue

A190 To record receipts in available trust funds and special funds that become available for obligation after not being available for obligation when originally collected. A debit to USSGL account 4394 provides new budget authority. **Comment:** When receipts are originally collected, see USSGL TC-A188.

Transaction Origin: USSGL implementation guidance; Receipts Not Available for Obligation Upon Collection

Budgetary Entry

Debit 4394 Receipts Unavailable for Obligation Upon Collection

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

A192 To record authority made available from receipt or appropriation balances previously precluded from obligation.

Comment: This transaction is recorded upon legislation making the authority available, or in conjunction with obligations incurred when current-year receipts are not enough to cover current-year obligations. See USSGL TC-A127 for the original entry that precluded the obligation.

Transaction Origin: USSGL implementation guidance; authority temporarily precluded from obligation

Budgetary Entry

Debit 4157 Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

U.S. Government Standard General Ledger Account Transactions

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.

Transaction Origin: USSGL implementation guidance; authority temporarily precluded from obligation

Budgetary Entry

Debit 4158 Authority Made Available From Offsetting Collections Balances Previously Precluded From Obligation Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

A196 To record the collection of revenue for non-revolving trust and special funds that were previously accrued. **Comment:** See USSGL TC-C217 for accrual entry and USSGL TC-A186 if not accrued.

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts

Credit 4394 Receipts Unavailable for Obligation Upon Collection

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1310 Accounts Receivable

Credit 1320 Employment Benefit Contributions Receivable

Credit 1340 Interest Receivable

Credit 1360 Penalties, Fines, and Administrative Fees Receivable

U.S. Government Standard General Ledger Account Transactions

A200 FUNDING - Authority Transfers

A204 To record amounts anticipated by a receiving allocation Treasury Appropriation Fund Symbol (TAFS) for transfersin based on an apportionment request.

Budgetary Entry

Debit 4165 Allocations of Authority - Anticipated From Invested Balances Credit 4450 Unapportioned Authority

Proprietary Entry

None

A214 To record an actual transfer-out by the parent agency of unobligated unexpired authorized funds via SF 1151: Nonexpenditure Transfer Authorization, based on an allocation transfer.

Comment: Trust funds do not record USSGL accounts in the 3100 series; account 4175 is to be recorded by non-invested Treasury Appropriation Fund Symbol (TAFS); see USSGL TCs-A223 and A225 for invested TAFS. Special funds may record USSGL accounts in the 3100 series for other than appropriations received.

Transaction Origin: USSGL implementation guidance; allocation transfers

Budgetary Entry

Debit 4510 Apportionments

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4175 Allocation Transfers of Current-Year Authority for Non-Invested Accounts

Credit 4176 Allocation Transfers of Prior-Year Balances

Proprietary Entry

Debit 3103 Unexpended Appropriations - Transfers-Out

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out

Credit 1010 Fund Balance With Treasury

A217 To record realized authority to be transferred in to a receiving allocation Treasury Appropriation Fund Symbol (TAFS), where the parent TAFS maintains invested balances before the SF 1151: Nonexpenditure Transfer Authorization, request.

Comment: Credit USSGL account 4450 only in the unique circumstance where an apportionment occurs in the receiving account.

Budgetary Entry

Debit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances

Credit 4165 Allocations of Authority - Anticipated From Invested Balances

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1330 Receivable for Transfers of Currently Invested Balances Credit 5755 Nonexpenditure Financing Sources - Transfers-In

U.S. Government Standard General Ledger Account Transactions

A218 To record budget authority temporarily reduced in an allocation Treasury Appropriation Fund Symbol (TAFS) and to adjust the receivable and amount to be transferred from invested balances of the parent TAFS.

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. Post this transaction in the allocation TAFS. The parent TAFS simultaneously posts USSGL TC-A221.

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4382 Temporary Reduction - New Budget Authority Credit 4383 Temporary Reduction - Prior-Year Balances

and

Debit 4168 Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction

Credit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances

Proprietary Entry

Debit 5755 Nonexpenditure Financing Sources - Transfers-In Credit 1330 Receivable for Transfer of Currently Invested Balances

A219 To record an actual nonexpenditure transfer-in of an allocation Treasury Appropriation Fund Symbol (TAFS), where the parent maintains invested balances via an SF 1151: Nonexpenditure Transfer Authorization.

Comment: Record a credit to USSGL accounts 1330 and 4166 if the budget authority has been realized before the actual transfer of funds.

Budgetary Entry

Debit 4167 Allocations of Realized Authority - Transferred From Invested Balances

Credit 4166 Allocations of Realized Authority -To Be Transferred From Invested Balances

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1330 Receivable for Transfers of Currently Invested Balances

Credit 5755 Nonexpenditure Financing Sources - Transfers-In

U.S. Government Standard General Ledger Account Transactions

A220 To record an actual transfer-in by the receiving agency of unobligated unexpired authorized funds via SF 1151: Nonexpenditure Transfer Authorization, based on an allocation transfer.

Comment: Trust funds do not record USSGL accounts in the 3100 series. USSGL account 4175 is to be recorded by non-invested Treasury Appropriation Fund Symbol (TAFS). See USSGL TC-A219 for invested TAFS. Special funds may record USSGL accounts in the 3100 series for other than appropriations received.

Transaction Origin: USSGL implementation guidance; allocation transfers

Budgetary Entry

Debit 4175 Allocation Transfers of Current-Year Authority for Non-Invested Accounts

Debit 4176 Allocation Transfers of Prior-Year Balances

Credit 4510 Apportionments

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 3102 Unexpended Appropriations - Transfers-In

Credit 5755 Nonexpenditure Financing Sources - Transfers-In

A221 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 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-A218.

Transaction Origin: USSGL implementation guidance; Temporary Reductions

Budgetary Entry

Debit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances

Credit 4168 Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction

Proprietary Entry

Debit 2150 Payable for Transfer of Currently Invested Balances

Credit 5765 Nonexpenditure Financing Sources - Transfers-Out

A223 To record the realized authority to be transferred out to a receiving allocation Treasury Appropriation Fund Symbol (TAFS), where the parent maintains invested balances before the SF 1151: Nonexpenditure Transfer Authorization, request.

Budgetary Entry

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out

Credit 2150 Payable for Transfers of Currently Invested Balances

U.S. Government Standard General Ledger Account Transactions

A224 To record funds transferred in by the receiving agency, which liquidates the receivable for allocation transfers.

Transaction Origin: USSGL implementation guidance; allocation transfers

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1330 Receivable for Transfers of Currently Invested Balances

A225 To record an actual nonexpenditure transfer-out to an allocation Treasury Appropriation Fund Symbol (TAFS), where the parent maintains invested balances via SF 1151: Nonexpenditure Transfer Authorization.

Comment: Record a debit to USSGL accounts 2150 and 4166 if the budget authority has been realized prior to the actual transfer of funds.

Budgetary Entry

Debit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4167 Allocations of Realized Authority - Transferred From Invested Balances

Proprietary Entry

Debit 2150 Payable for Transfers of Currently Invested Balances

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out

Credit 1010 Fund Balance With Treasury

A226 To record in the receiving agency the return to the parent agency of unobligated expired authority and funds from allocation transfer.

Comment: Trust funds do not record USSGL accounts in the 3100 series. Special funds may record

USSGL accounts in the 3100 series for other than appropriations received.

Transaction Origin: USSGL implementation guidance; allocation transfers

Budgetary Entry

Debit 4650 Allotments - Expired Authority

Credit 4176 Allocation Transfers of Prior-Year Balances

Proprietary Entry

Debit 3103 Unexpended Appropriations - Transfers-Out

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out

Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger Account Transactions

A228 To record in the parent agency the receipt of unobligated expired authority and funds from allocation transfer.

Comment: Trust funds do not record USSGL accounts in the 3100 series. Special funds may record

USSGL accounts in the 3100 series for other than appropriations received.

Transaction Origin: USSGL implementation guidance; allocation transfers

Budgetary Entry

Debit 4176 Allocation Transfers of Prior-Year Balances Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 3102 Unexpended Appropriations - Transfers In

Credit 5755 Nonexpenditure Financing Sources - Transfers-In

A230 To record in the receiving agency the return to the parent agency of unobligated unexpired authority and funds from allocation transfer.

Comment: Refer to USSGL TC-A231 to record the parent agency receiving funds from the receiving agency. Trust funds do not record USSGL accounts in the 3100 series. Special funds may record USSGL accounts in the 3100 series for other than appropriations received. Record USSGL account 1330 if the receivable was previously established.

Transaction Origin: USSGL implementation guidance; allocation transfers

Budgetary Entry

Debit 4510 Apportionments

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4175 Allocation Transfers of Current-Year Authority for Non-Invested Accounts

Credit 4176 Allocation Transfers of Prior-Year Balances

Proprietary Entry

Debit 3103 Unexpended Appropriations - Transfers-Out

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out

Credit 1010 Fund Balance With Treasury

Credit 1330 Receivable for Transfers of Currently Invested Balances

U.S. Government Standard General Ledger Account Transactions

A231 To record in the parent agency the return from the receiving agency of unobligated unexpired authority and funds from an allocation transfer.

Comment: See USSGL TC-A230 to record the receiving agency returning the authority and funds to the parent agency. Trust funds do not record USSGL accounts in the 3100 series. Special funds may record USSGL accounts in the 3100 series for other than appropriations received. Record USSGL account 2150 if the payable was previously established.

Transaction Origin: USSGL implementation guidance; allocation transfers

Budgetary Entry

Debit 4175 Allocation Transfers of Current-Year Authority for Non-Invested Accounts

Debit 4176 Allocation Transfers of Prior-Year Balances

Credit 4510 Apportionments

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Debit 2150 Payable for Transfers of Currently Invested Balances

Credit 3103 Unexpended Appropriations - Transfers-Out

Credit 5765 Nonexpenditure Financing Sources - Transfers-Out

A232 To record in the parent agency the receipt of unobligated unexpired authority and funds from allocation transfer.

Comment: Trust funds do not record USSGL accounts in the 3100 series. Special funds may record USSGL accounts in the 3100 series for other than appropriations received.

Transaction Origin: USSGL implementation guidance; allocation transfers

Budgetary Entry

Debit 4175 Allocation Transfers of Current-Year Authority for Non-Invested Accounts

Debit 4176 Allocation Transfers of Prior-Year Balances

Credit 4510 Apportionments

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 3102 Unexpended Appropriations - Transfers-In

Credit 5755 Nonexpenditure Financing Sources - Transfers-In

U.S. Government Standard General Ledger Account Transactions

A234 To record a transfer-out by the receiving agency of unobligated expired authority for allocation transfer. Also, reduce the related receivable from funds not transferred.

Comment: For the parent appropriation agency, use USSGL TC-A224 for the cash transfer method.

Transaction Origin: USSGL implementation guidance; allocation transfers

Budgetary Entry

Debit 4650 Allotments - Expired Authority

Credit 4176 Allocation Transfers of Prior-Year Balances

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out

Credit 1330 Receivable for Transfers of Currently Invested Balances

A236 To record in the parent agency the transfer-in of unobligated expired authority from allocation transfer. Also, reduce the related liability from funds not transferred.

Transaction Origin: USSGL implementation guidance; allocation transfers

Budgetary Entry

Debit 4176 Allocation Transfers of Prior-Year Balances Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 2150 Payable for Transfers of Currently Invested Balances

Credit 5755 Nonexpenditure Financing Sources - Transfers-In

A237 To record the transfer out of expired unobligated expenditure transfers receivable.

Transaction Origin: USSGL implementation guidance; accounting for SSA limitation on administrative expenses trust fund

Budgetary Entry

Debit 4650 Allotments - Expired Authority

Credit 4199 Transfer of Expired Expenditure Transfers - Receivable

Proprietary Entry

Debit 5750 Expenditure Financing Sources - Transfers-In

Credit 1335 Expenditure Transfers Receivable

A238 To record the transfer in of expired unobligated expenditure transfers receivable.

Transaction Origin: USSGL implementation guidance; accounting for SSA limitation on administrative expenses trust fund

Budgetary Entry

Debit 4199 Transfer of Expired Expenditure Transfers - Receivable

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Transaction continued...

U.S. Government Standard General Ledger Account Transactions

Proprietary Entry

Debit 1335 Expenditure Transfers Receivable

Credit 5750 Expenditure Financing Sources - Transfers-In

A240 To record the nonexpenditure transfer-in of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS).

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.

Transaction Origin: USSGL implementation guidance; Extentions of Availability Other Than Reappropriations - Expired TAFS to Unexpired TAFS

Budgetary Entry

Debit 4191 Balance Transfers - Extensions of Availability Other Than Reappropriations

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 3102 Unexpended Appropriations - Transfers-In

Credit 5755 Nonexpenditure Financing Sources - Transfers-In

A241 To record the nonexpenditure transfer-out of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS).

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.

Transaction Origin: USSGL implementation guidance; Extentions of Availability Other Than Reappropriations - Expired TAFS to Unexpired TAFS

Budgetary Entry

Debit 4650 Allotments - Expired Authority

Credit 4191 Balance Transfers - Extensions of Availability Other Than Reappropriations

Proprietary Entry

Debit 3103 Unexpended Appropriations - Transfers-Out

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out

Credit 1010 Fund Balance With Treasury

A242 To record in the receiving agency the anticipated transfer-in of current-year authority or from prior-year balances.

Transaction Origin: USSGL TC-1008

Budgetary Entry

Debit 4160 Anticipated Transfers - Current-Year Authority

Debit 4180 Anticipated Transfers - Prior-Year Balances

Credit 4450 Unapportioned Authority

Proprietary Entry

U.S. Government Standard General Ledger Account Transactions

A244 To record in the transferring agency the transfer-out of current-year authority or from prior-year balances that were anticipated.

Budgetary Entry

Debit 4450 Unapportioned Authority

Credit 4160 Anticipated Transfers - Current-Year Authority

Credit 4180 Anticipated Transfers - Prior-Year Balances

Proprietary Entry

None

A246 To record in the receiving agency the transfer-in of current-year or prior-year appropriations that were anticipated.

Comment: Trust and special funds credit USSGL account 5755 to transfer appropriated receipts.

Transaction Origin: USSGL implementation guidance; appropriation transfers

Budgetary Entry

Debit 4170 Transfers - Current-Year Authority

Debit 4190 Transfers - Prior-Year Balances

Credit 4160 Anticipated Transfers - Current-Year Authority

Credit 4180 Anticipated Transfers - Prior-Year Balances

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 3102 Unexpended Appropriations - Transfers-In

Credit 5755 Nonexpenditure Financing Sources - Transfers-In

A248 To record in the transferring agency the transfer-out of current-year or prior-year anticipated appropriations.

Comment: Trust and special funds debit USSGL account 5765 to transfer appropriated receipts.

Budgetary Entry

Debit 4160 Anticipated Transfers - Current-Year Authority

Debit 4180 Anticipated Transfers - Prior-Year Balances

Credit 4170 Transfers - Current-Year Authority

Credit 4190 Transfers - Prior-Year Balances

Proprietary Entry

Debit 3103 Unexpended Appropriations - Transfers-Out

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out

Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger Account Transactions

A249 To record in the receiving agency an actual current-year or prior-year unanticipated non-expenditure transfer of appropriated general funds.

Comment: Transfer of USSGL accounts 4450 and 4620.

Transaction Origin: USSGL implementation guidance; appropriation transfers; Federal Trust Fund Accounting Guide

Budgetary Entry

Debit 4170 Transfers - Current-Year Authority
Debit 4190 Transfers - Prior-Year Balances

Credit 4450 Unapprentiated Authority

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 3102 Unexpended Appropriations - Transfers-In

A250 To record in the receiving agency an actual current-year or prior-year unanticipated non-expenditure transfer of spending authority from offsetting collections or a trust or special fund nonexpenditure appropriation transfers.

Comment: Transfer of USSGL accounts 4450 and 4620. When appropriate, use in conjunction with USSGL TCs-A263, A255R, A285, and A287.

Transaction Origin: USSGL implementation guidance; appropriation transfers; Federal Trust Fund Accounting Guide

Budgetary Entry

Debit 4170 Transfers - Current-Year Authority Debit 4190 Transfers - Prior-Year Balances

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5755 Nonexpenditure Financing Sources - Transfers-In

A251 To record in the transferring agency an actual current-year or prior-year unanticipated nonexpenditure transfer of appropriated general funds.

Comment: Transfer of USSGL accounts 4450 and 4620.

Transaction Origin: USSGL implementation guidance; transfer of spending authority from offsetting collections with obligations; transfer of current-year authority; transfer of prior-year balances; transfer of USSGL account 4225; transfer of receivable of invested balances

Transaction continued...

U.S. Government Standard General Ledger Account Transactions

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

Debit 4650 Allotments - Expired Authority

Credit 4170 Transfers - Current-Year Authority Credit 4190 Transfers - Prior-Year Balances

Proprietary Entry

Debit 3103 Unexpended Appropriations - Transfers-Out Credit 1010 Fund Balance With Treasury

A252 To record in the transferring agency an actual current-year or prior-year unanticipated nonexpenditure transfer of spending authority from offsetting collections or a trust or special fund nonexpenditure appropriation transfer.

Comment: Transfer of USSGL accounts 4450 and 4620. When appropriate, use in conjunction with USSGL TCs-A253, A255, A284 and A286.

Transaction Origin: USSGL implementation guidance; transfer of spending authority from offsetting collections with obligations; transfer of current year authority; transfer of prior-year balances; transfer of USSGL account 4225; transfer of receivable of invested balances

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4170 Transfers - Current-Year Authority

Credit 4190 Transfers - Prior-Year Balances

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out Credit 1010 Fund Balance With Treasury

A253 To record in the transferring agency the actual nonexpenditure transfer-out of current-year or prior-year authority with unpaid undelivered orders for trust or special funds or obligations supported by spending authority from offsetting collections.

Comment: See notes at the beginning of this Section. Transfer of USSGL account 4801. When appropriate, use in conjunction with USSGL TCs-A252, A255, A284, and A286.

Transaction Origin: USSGL implementation guidance; transfer of authority for undelivered orders; transfer of spending authority from offsetting collections with obligations; transfer of current year authority; transfer of prioryear balances; transfer of USSGL account 4225; transfer of receivable of invested balances

Budgetary Entry

Debit 4831 Undelivered Orders - Obligations Transferred, Unpaid Credit 4195 Transfers of Obligated Balances

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources -Transfers-Out Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger Account Transactions

A254 To record in the transferring agency the actual nonexpenditure transfer-out of current-year or prior-year authority with unpaid undelivered orders for general fund appropriations.

Comment: This includes transfers from general fund to special funds. Transfer of USSGL account 4801. **Transaction Origin:** USSGL implementation guidance; transfer of authority for undelivered orders; transfer of spending authority from offsetting collections with obligations; transfer of current year authority; transfer of prioryear balances; transfer of USSGL account 4225; transfer of receivable of invested balances

Budgetary Entry

Debit 4831Undelivered Orders - Obligations Transferred, Unpaid Credit 4195 Transfers of Obligated Balances

Proprietary Entry

Debit 3103 Unexpended Appropriations - Transfers-Out Credit 1010 Fund Balance With Treasury

A255 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-A252, A253, A284 and A286. Reverse this transaction for the receiving entity. When appropriate, use in conjunction with USSGL TCs-A250, A263, A285, and A287.

Transaction Origin: USSGL implementation guidance; transfer of authority for undelivered orders

Budgetary Entry

Debit 4931 Delivered Orders - Obligations Transferred, Unpaid Credit 4195 Transfers of Obligated Balances

Proprietary Entry

Debit 2110 Accounts Payable Credit 1010 Fund Balance With Treasury

A256 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-A257 for the receiving agency. Transfer of USSGL account 4802. This is not a nonexpenditure transfer.

Transaction Origin: USSGL implementation guidance; transfer of authority for undelivered orders; transfer of spending authority from offsetting collections with obligations

Budgetary Entry

Debit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced Credit 4195 Transfers of Obligated Balances

Proprietary Entry

Debit 3103 Unexpended Appropriations - Transfers-Out Credit 1410 Advances to Others Credit 1450 Prepayments

U.S. Government Standard General Ledger Account Transactions

A257 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-A256 for the transferring agency. Transfer of USSGL account 4802. This is not a nonexpenditure transfer.

Transaction Origin: USSGL implementation guidance; transfer of authority for undelivered orders; transfer of spending authority from offsetting collections with obligations

Budget Entry

Debit 4195 Transfers of Obligated Balances

Credit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced

Proprietary Entry

Debit 1410 Advances to Others

Debit 1450 Prepayments

Credit 3102 Unexpended Appropriations - Transfers-In

A258 To record the Federal fund receivable for a previously anticipated trust fund expenditure transfer.

Comment: See USSGL TC-A114 for the anticipation and USSGL TC-A260 for collection of the receivable. Use USSGL account 4450 if transfer was not previously anticipated.

Transaction Origin: USSGL implementation guidance; appropriation trust fund expenditure transfers

Budgetary Entry

Debit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable

Credit 4215 Anticipated Appropriation Trust Fund Expenditure Transfers

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1310 Accounts Receivable

Debit 1335 Expenditure Transfers Receivable

Credit 5750 Expenditure Financing Sources - Transferred In

A259 To record in a trust fund a payable for an expenditure transfer-out to a Federal fund relating to nonexchange transactions.

Transaction Origin: USSGL implementation guidance; trust funds

Budgetary Entry

Debit 4510 Apportionments

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 5760 Expenditure Financing Sources - Transfers-Out Credit 2155 Expenditure Transfers Payable

U.S. Government Standard General Ledger Account Transactions

A260 To record the actual collection of the appropriation trust fund expenditure transfer.

Transaction Origin: USSGL implementation guidance; appropriation trust fund expenditure transfers

Budgetary Entry

Debit 4255 Appropriation Trust Fund Expenditure Transfers - Collected Credit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable
Credit 1335 Expenditure Transfers Receivable

A261 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-A259 for the establishment of USSGL 2155.

Transaction Origin: USSGL implementation guidance; trust funds

Budgetary Entry

Debit 4901 Delivered Orders - Obligations, Unpaid Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 2155 Expenditure Transfers Payable Credit 1010 Fund Balance With Treasury

A262 To record in the receiving agency the actual nonexpenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for general fund appropriations.

Comment: See notes at the beginning of this Section. Transfer of USSGL account 4801.

Transaction Origin: USSGL implementation guidance; transfer of spending authority from offsetting collections with obligations; transfer of current-year authority; transfer of prior-year balances; transfer of USSGL account 4225; transfer of receivable of invested balances

Budgetary Entry

Debit 4195 Transfers of Obligated Balances
Credit 4831 Undelivered Orders - Obligations Transferred, Unpaid

Proprietary Entry

Debit 1010 Fund Balance With Treasury Credit 3102 Unexpended Appropriations - Transfers-In

U.S. Government Standard General Ledger Account Transactions

A263 To record in the receiving agency the actual nonexpenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for trust or special funds or obligations supported by spending authority from offsetting collections.

Comment: See notes at the beginning of this Section. Transfer of USSGL account 4801. When appropriate, use in conjunction with USSGL TCs-A250, A255R, A285, and A287.

Transaction Origin: USSGL implementation guidance; transfer of spending authority from offsetting collections with obligations; transfer of current-year authority; transfer of prior-year balances; transfer of USSGL account 4225; transfer of receivable of invested balances

Budgetary Entry

Debit 4195 Transfers of Obligated Balances

Credit 4831 Undelivered Orders - Obligations Transferred, Unpaid

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5755 Nonexpenditure Financing Sources - Transfers-In

A264 To record in a trust fund expenditure transfers-in from a Federal fund relating to nonexchange transactions.

Comment: For payments received from a Federal fund (i.e., exchange transactions) that are defined in the budget as expenditure transfers, see USSGL TC-C190.

Transaction Origin: USSGL implementation guidance; trust funds

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipt

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5750 Expenditure Financing Sources - Transfers-In

A266 To record in a trust fund expenditure transfers-out to a Federal fund relating to nonexchange transactions.

Comment: For payments made to a Federal fund (i.e., exchange transactions) that are defined in the budget as expenditure transfers, see USSGL TC-B138.

Transaction Origin: USSGL implementation guidance; trust funds

Budgetary Entry

Debit 4510 Apportionments

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 5760 Expenditure Financing Sources - Transfers-Out Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger Account Transactions

A267 To record in an agency's general fund an expenditure transfer-out to a trust fund relating to nonexchange and exchange transactions.

Comment: Also post USSGL TC-B134. Use USSGL account 5760 for nonexchange expenditure transfers.

Transaction Origin: USSGL implementation guidance; trust funds

Budgetary Entry

Debit 4510 Apportionments

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 5760 Expenditure Financing Sources - Transfers-Out

Debit 6100 Operating Expenses/Program Costs

Credit 1010 Fund Balance With Treasury

A268 To record a receivable for amounts appropriated from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account, prior to the nonexpenditure 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.

Transaction Origin: Trust Fund Accounting Guide; Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

Budgetary Entry

Debit 4126 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1330 Receivable for Transfers of Currently Invested Balances

Credit 5755 Nonexpenditure Financing Sources - Transfers-In

A269 To record budget authority temporarily reduced in an Agency Trust Fund Expenditure Treasury Appropriation Fund Symbol (TAFS) and to adjust the receivable previously recorded for amounts appropriated from a "Specific Treasury-Managed Trust Fund" TAFS.

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. The Bureau of the Public Debt simultaneously posts USSGL TC-A271 in the Treasury-Managed Trust Fund TAFS.

Transaction Origin: USSGL implementation guidance; Temporary Reductions

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4382 Temporary Reduction - New Budget Authority

Credit 4383 Temporary Reduction - Prior-Year Balances

Transaction continued...

U.S. Government Standard General Ledger Account Transactions

Debit 4123 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Receivable - Temporary Reduction

Credit 4126 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Receivable

Proprietary Entry

Debit 5755 Nonexpenditure Financing Sources - Transfers-In Credit 1330 Receivable for Transfer of Currently Invested Balances

A270 To record a payable for amounts appropriated from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account, prior to the nonexpenditure transfer of funds. This amount is specified in the agency's appropriation or authorization act.

Transaction Origin: Trust Fund Accounting Guide; Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

Budgetary Entry

Debit 4394 Receipts Unavailable for Obligation Upon Collection

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4127 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out Credit 2150 Payable for Transfers of Current Invested Balances

A271 To adjust the payable due for amounts previously appropriated from the "Specific Treasury-Managed Trust Fund" Treasury Appropriation Fund Symbol (TAFS) to the Agency Trust Fund Expenditure TAFS. This adjustment is required because of a 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. The Bureau of the Public Debt posts this transaction in the Treasury-Managed Trust Fund TAFS and the agency simultaneously posts USSGL TC-A269 in the Agency Trust Fund Expenditure TAFS.

Transaction Origin: USSGL implementation guidance; Temporary Reductions

Budgetary Entry

Debit 4127 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable
Credit 4124 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified Payable - Temporary Reduction

Proprietary Entry

Debit 2150 Payable for Transfer of Currently Invested Balances Credit 5765 Nonexpenditure Financing Sources - Transfers-Out

U.S. Government Standard General Ledger Account Transactions

A272 To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account for amounts previously appropriated and recorded as receivables.

Comment: Refer to USSGL TC-A268 for establishing the receivable.

Transaction Origin: Trust Fund guidance: Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

Budgetary Entry

Debit 4128 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-In Credit 4126 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1330 Receivable for Transfers of Currently Invested Balances

A274 To record a nonexpenditure transfer-out of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account for amounts previously appropriated and recorded as payables.

Comment: Refer to USSGL TC-A270 for establishing the payable.

Transaction Origin: Trust Fund guidance: Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

Budgetary Entry

Debit 4127 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable Credit 4129 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-Out

Proprietary Entry

Debit 2150 Payable for Transfers of Currently Invested Balances Credit 1010 Fund Balance With Treasury

A276 To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund 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.

Transaction Origin: Trust Fund guidance: Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

Budgetary Entry

Debit 4128 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-In Credit 4450 Unapportioned Authority Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5755 Nonexpenditure Financing Sources - Transfers-In

U.S. Government Standard General Ledger Account Transactions

A278 To record a nonexpenditure transfer-out of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account. This amount is specified in the agency's appropriation or authorization act.

Transaction Origin: Trust Fund guidance: Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

Budgetary Entry

Debit 4394 Receipts Unavailable for Obligation Upon Collection

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4129 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-Out

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out Credit 1010 Fund Balance With Treasury

A280 To record the receivable for amounts to be transferred-in of unrealized nonexpenditure appropriation transfers between two trust funds or two Federal funds (as defined by the Office of Management and Budget (OMB)), 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.

Transaction Origin: Trust and special fund guidance on nonexpenditure appropriation transfers.

Budgetary Entry

Debit 4171 Non-Allocation Transfers of Invested Balances - Receivable Credit 4160 Anticipated Transfers - Current-Year Authority

Proprietary Entry

Debit 1330 Receivable for Transfers of Currently Invested Balances Credit 5755 Nonexpenditure Financing Sources - Transfers-In

A281 To record the payable for amounts to be transferred-in of unrealized nonexpenditure appropriation transfers between two trust funds or two Federal funds (as defined by the Office of Management and Budget (OMB)), 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.

Transaction Origin: Trust and special fund guidance on nonexpenditure appropriation transfers.

Budgetary Entry

Debit 4620 Unobligated Funds Exempt From Apportionment Credit 4172 Non-Allocation Transfers of Invested Balances - Payable

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out Credit 2150 Payable for Transfers of Currently Invested Balances

U.S. Government Standard General Ledger Account Transactions

A282 To record the actual transfer-in of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 4171 "Non-Allocation Transfers of Invested Balances - Receivable."

Comment: Refer to A280 for the establishment of the receivable.

Transaction Origin: Trust and special fund guidance on nonexpenditure appropriation transfers.

Budgetary Entry

Debit 4170 Transfers - Current-Year Authority

Debit 4173 Non-Allocation Transfers of Invested Balances - Transferred

Credit 4171 Non-Allocation Transfers of Invested Balances - Receivable

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1330 Receivable for Transfers of Currently Invested Balances

A283 To record the actual transfer-out of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 4172 "Non-Allocation Transfers of Invested Balances - Payable."

Comment: Refer to A281 for the establishment of the payable.

Transaction Origin: Trust and special fund guidance on nonexpenditure appropriation transfers.

Budgetary Entry

Debit 4172 Non-Allocation Transfers of Invested Balances - Payable

Credit 4170 Transfers - Current-Year Authority

Credit 4173 Non-Allocation Transfers of Invested Balances - Transferred

Proprietary Entry

Debit 2150 Payable for Transfers of Currently Invested Balances

Credit 1010 Fund Balance With Treasury

A284 To record in the transferring agency the nonexpenditure transfer-out of budgetary resources receivable.

Comment: Transfer of USSGL accounts 4126, 4166, 4171, 4225, 4251 and 4287 respectively. When appropriate use in conjunction with USSGL TCs-A252, A253, A255 and A286.

Transaction Origin: USSGL implementation guidance; transfer of spending authority from offsetting collections with obligations; transfer of USSGL account 4225; transfer of receivable of invested balances

Budgetary Entry

Debit 4195 Transfer Out Obligated Balances

Credit 4081 Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred

Credit 4082 Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred

Credit 4083 Transfers - Current-Year Authority - Receivable - Transferred

Credit 4232 Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred

Credit 4233 Reimbursements and Other Income Earned - Receivable - Transferred

Credit 4234 Other Federal Receivables - Transferred

Transaction continued...

U.S. Government Standard General Ledger Account Transactions

Proprietary Entry

Debit 1010 Fund Balance with Treasury

Credit 5765 Nonexpenditure Financing Sources - Transfers-Out

A285 To record in the receiving agency the nonexpenditure transfer-in of budgetary resources

receivable. When appropriate, use in conjunction with USSGL TCs-A250, A255R, A263, and A287.

Comment: Transfer or USSGL accounts 4126, 4166, 4171, 4225, 4251 and 4287 respectively.

Transaction Origin: USSGL implementation guidance; transfer of spending authority from offsetting collections with obligations; transfer of USSGL account 4225; transfer of receivable of invested balances

Budgetary Entry

Debit 4081 Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred

Debit 4082 Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred

Debit 4083 Transfers - Current-Year Authority - Receivable - Transferred

Debit 4232 Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred

Debit 4233 Reimbursements and Other Income Earned - Receivable - Transferred

Debit 4234 Other Federal Receivables - Transferred

Credit 4195 Transfer Out Obligated Balances

Proprietary Entry

Debit 5755 Nonexpenditure Financing Sources - Transfers-In Credit 1010 Fund Balance with Treasury

A286 To record in the transferring agency the nonexpenditure transfer-out of unfilled customer orders without advance.

Comment: Transfer of USSGL account 4221. When appropriate use in conjunction with USSGL TCs-A252, A253, A255 and A284.

Transaction Origin: USSGL implementation guidance; transfer of spending authority from offsetting collections with obligations

Budgetary Entry

Debit 4195 Transfer of Obligated Balances

Credit 4230 Unfilled Customer Orders Without Advance - Transferred

Proprietary Entry

Debit 1010 Fund Balance with Treasury

Credit 5765 Nonexpenditure Financing Sources - Transferred-Out

U.S. Government Standard General Ledger Account Transactions

A287 To recording in the receiving agency the nonexpenditure transfer-in of unfilled customer orders without advance.

Comment: Transfer or USSGL account 4221. When appropriate, use in conjunction with USSGL TCs-A250, A255R, A263, and A285.

Transaction Origin: USSGL implementation guidance; transfer of spending authority from offsetting collections with obligations

Budgetary Entry

Debit 4230 Unfilled Customer Orders Without Advance -Transferred Credit 4195 Transfer of Obligated Balances

Proprietary Entry

Debit 5755 Nonexpenditure Financing Sources -Transfer-In Credit 1010 Fund Balance With Treasury

A288 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-A289 for the receiving agency.

Transaction Origin: USSGL implementation guidance; transfer of USSGL account 4802

Budgetary Entry

Debit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced Credit 4195 Transfers of Obligated Balances

Proprietary Entry

Debit 5730 Financing Sources Transferred Out without Reimbursement

Credit 1410 Advances to Others Credit 1450 Prepayments

A289 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-A288 for the transferring agency.

Transaction Origin: USSGL implementation guidance; transfer of USSGL account 4802

Budgetary Entry

Debit 4195 Transfers of Obligated Balances

Credit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced

Proprietary Entry

Debit 1410 Advances to Others

Debit 1450 Prepayments

Credit 5720 Financing Sources Transferred In without Reimbursement

U.S. Government Standard General Ledger Account Transactions

A290 To record in the transferring agency the transfer-out of unfilled customer orders with advance. **Transaction Origin:** USSGL implementation guidance; transfer of USSGL account 4225

Budgetary Entry

Debit 4195 Transfer of Obligated Balances
Credit 4231 Unfilled Customer Orders With Advance - Transferred

Proprietary Entry

None

A291 To record in the receiving agency the actual transfer-in unfilled customer orders with advance. **Transaction Origin:** USSGL implementation guidance; transfer of USSGL account 4225

Budgetary Entry

Debit 4231 Unfilled Customer Orders With Advance - Transferred Credit 4195 Transfer of Obligated Balances

Proprietary Entry

U.S. Government Standard General Ledger Account Transactions

A300 FUNDING - Reimbursables and Other Income

A302 To record anticipated reimbursements.

Comment: See USSGL TC-A118; anticipated reimbursements are not available for allotment until the realized

order is received.

Transaction Origin: USSGL TC-1030

Budgetary Entry

Debit 4210 Anticipated Reimbursements and Other Income

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

A304 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 (OMB) Circular No. A-11.

Transaction Origin: USSGL reimbursable accounting guide

Budgetary Entry

Debit 4221 Unfilled Customer Orders Without Advance Credit 4210 Anticipated Reimbursements and Other Income

Proprietary Entry

None

A305 To record the collection of revenue earned in the performing agency for a reimbursable agreement without an advance that was previously anticipated.

Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned. See Federal and non-Federal exceptions as defined in Office of Management and Budget (OMB) Circular No. A-11.

Transaction Origin: Transfer of Spending Authority from Offsetting Collection with Obligations Scenario

Budgetary Entry

Debit 4252 Reimbursement of Other Income Earned - Collected Credit 4210 Anticipated Reimbursements and Other Income

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 5100 Revenue From Goods Sold

Credit 5200 Revenue From Services Provided

U.S. Government Standard General Ledger Account Transactions

A306 To record earned revenue in the performing agency related to a reimbursable agreement or other income.

Comment: See USSGL TC-C182

Transaction Origin: USSGL reimbursable accounting guide

Budgetary Entry

Debit 4252 Reimbursements and Other Income Earned - Collected Credit 4222 Unfilled Customer Orders With Advance

Credit 4266 Other Actual Business-Type Collections From Non-Federal Sources

Proprietary Entry

Debit 2310 Advances From Others

Credit 5100 Revenue From Goods Sold Credit 5200 Revenue From Services Provided

A308 To record in the performing agency the completion of a prior-year reimbursable order and the refund of an advance to the ordering agency.

Comment: Use USSGL account 4871 if the amount was previously obligated or USSGL account 4210 if the amount was not previously obligated. Reverse USSGL TC-A122 if the refund was not previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Transaction Origin: USSGL reimbursable accounting guide

Budgetary Entry

Debit 4210 Anticipated Reimbursements and Other Income

Debit 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries Credit 4222 Unfilled Customer Orders With Advance

Proprietary Entry

Debit 2310 Advances From Others

Credit 1010 Fund Balance With Treasury

A310 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-B204. **Transaction Origin:** USSGL reimbursable accounting guide

Budgetary Entry

Debit 4251 Reimbursements and Other Income Earned - Receivable Credit 4221 Unfilled Customer Orders Without Advance

Proprietary Entry

Debit 1310 Accounts Receivable

Credit 5100 Revenue From Goods Sold Credit 5200 Revenue From Services Provided

U.S. Government Standard General Ledger Account Transactions

B100 DISBURSEMENTS AND PAYABLES - Payments/Purchases

B102 To record payment of payroll.

Comment: For amounts paid by a direct appropriation, also post USSGL TC-B134. Due to reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL 6000 account series and then offset those amounts using USSGL account 6610 (see USSGL TC-D309), when the costs are capitalized to the appropriate "in-process" type asset accounts. Note: Agency systems may accumulate payroll in USSGL account 6100 during the year and distribute those costs to the various "in-process" accounts at yearend. Also, for employment benefits such as pension, health, and life insurance, see USSGL transactions B404, D404, and D406.

Transaction Origin: USSGL TC-2045

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4902 Delivered Orders – Obligations, Paid

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs
Debit 6900 Nonproduction Costs
Credit 1010 Fund Balance With Treasury

B103 To record a disbursement of pension benefit payments.

Comment: Also requires the reclassification of expenses from unfunded to funded.

Transaction Origin: USSGL implementation guidance; FASAB #5, Accounting for Liabilities

Budgetary Entry

Debit 4620 Unobligated Funds Exempt From Apportionment Credit 4902 Delivered Orders – Obligations, Paid

Proprietary Entry

Debit 2610 Actuarial Pension Liability
Credit 1010 Fund Balance With Treasury

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-C220, which establishes the loan receivable after default.

Transaction Origin: Credit reform case studies

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 2180 Loan Guarantee Liability
Debit 6100 Operating Expenses/Program Costs
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger Account Transactions

B105 To record the disbursement of subsidy from the program fund to the financing fund when the loan is disbursed.

Comment: If funded by a direct appropriation, also post USSGL TC-B134. See USSGL TC-A150 to record the subsidy payable previously accrued for this program fund.

Transaction Origin: Credit reform case studies

Budgetary Entry

Debit 4801 Undelivered Orders - Obligations, Unpaid Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs

Credit 2179 Contra Liability for Subsidy Payable to the Financing Account

and

Debit 2170 Subsidy Payable to the Financing Account Credit 1010 Fund Balance With Treasury

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-B134.

Transaction Origin: Credit reform case studies

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs

Credit 1010 Fund Balance With Treasury

B107 To record payment and disbursement of funds.

Comment: If for an amount paid by a direct appropriation, also post USSGL TC-B134.

Budgetary Entry

Debit 4510 Apportionments

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Debit 4801 Undelivered Orders - Obligations, Unpaid

Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs

Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger Account Transactions

B108 To record a loss in the imprest fund.

Budgetary Entry

Debit 4610 Allotments - Realized Resources Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 7290 Other Losses

Credit 1010 Fund Balance With Treasury

B109 To record payment of interest not previously accrued.

Comment: If funded by a direct appropriation, also post USSGL TC-B134. See USSGL TC-B322 for accrued interest.

Transaction Origin: Credit reform case studies

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 6310 Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the

Federal Financing Bank

Debit 6320 Interest Expenses on Securities

Debit 6330 Other Interest Expenses

Credit 1010 Fund Balance With Treasury

B110 To record a confirmed disbursement schedule.

Comment: Clearing from unpaid to paid. **Transaction Origin:** USSGL TC-3030

Budgetary Entry

Debit 4901 Delivered Orders - Obligations, Unpaid

Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 2110 Accounts Payable

Debit 2120 Disbursements in Transit

Debit 2130 Contract Holdback

Debit 2160 Entitlement Benefits Due and Payable

Debit 2190 Other Accrued Liabilities

Debit 2210 Accrued Funded Payroll and Leave

Debit 2211 Withholdings Payable

Debit 2213 Employer Contributions and Payroll Taxes Payable

Debit 2215 Other Post-Employment Benefits Due and Payable

Debit 2940 Capital Lease Liability

Debit 2990 Other Liabilities

Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger Account Transactions

B112 To record accrued interest paid.

Comment: See USSGL TC-B322 for the accrued liability.

Budgetary Entry

Debit 4901 Delivered Orders - Obligations, Unpaid Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 2140 Accrued Interest Payable Credit 1010 Fund Balance With Treasury

B114 To record disbursement for liens on collateral acquired from defaulted loans guaranteed after 1992.

Comment: This transaction is applicable to guaranteed loans.

Transaction Origin: Credit reform case studies

Budgetary Entry

Debit 4610 Allotments - Realized Resources Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 1559 Foreclosed Property - Allowance
Debit 2910 Prior Liens Outstanding on Acquired Collateral
Credit 1010 Fund Balance With Treasury

B116 To record disbursement without a lien on collateral acquired from defaulted loans guaranteed after 1992.

Comment: This transaction is applicable to guaranteed loans.

Transaction Origin: Credit reform case studies

Budgetary Entry

Debit 4610 Allotments - Realized Resources Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 1551 Foreclosed Property
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger Account Transactions

B118 To record a tax refund paid by the collecting agency. These refunds are reported as reductions to offsetting collections.

Comment: If funded by a direct appropriation, also post USSGL TC-B134.

Transaction Origin: USSGL implementation guidance; FASAB #7, Accounting for Revenue and Other Financing

Sources

Budgetary Entry

Debit 4450 Unapportioned Authority

Credit 4267 Other Actual "government-type" Collections From Non-Federal Sources

Proprietary Entry

Debit 5890 Tax Revenue Refunds

Credit 1010 Fund Balance With Treasury

B119 To record the actual capital transfer to repay a portion of a capital investment (usually an appropriation to a revolving fund) that was previously anticipated and where a contingent liability was previously recorded.

Transaction Origin: USSGL implementation guidance; changes related to capital transfers and repayment of debt

Comment: See USSGL TC-B136 for capital transfers from liquidating accounts.

Budgetary Entry

Debit 4047 Anticipated Transfers to the General Fund of the Treasury

Credit 4151 Actual Capital Transfers to the Treasury, Current-Year Authority

Credit 4152 Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances

Proprietary Entry

Debit 2920 Contingent Liabilities

Credit 1010 Fund Balance With Treasury

B120 To record principal repayments to Treasury and the Federal Financing Bank via nonexpenditure transfers that were previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans.

Comment: If not anticipated, debit USSGL account 4450 or 4620.

Transaction Origin: USSGL TC-3010

Budgetary Entry

Debit 4047 Anticipated Transfers to the General Fund of the Treasury

Credit 4146 Actual Repayments of Debt, Current-Year Authority

Credit 4147 Actual Repayments of Debt, Prior-Year Balances

Proprietary Entry

Debit 2110 Accounts Payable

Debit 2510 Principal Payable to the Bureau of the Public Debt

Debit 2520 Principal Payable to the Federal Financing Bank

Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger Account Transactions

B121 To record principal repayments to Treasury and the Federal Financing Bank via nonexpenditure transfers that were not previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans.

Transaction Origin: USSGL TC-3010

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4146 Actual Repayments of Debt, Current-Year Authority Credit 4147 Actual Repayments of Debt, Prior-Year Balances

Proprietary Entry

Debit 2510 Principal Payable to the Bureau of the Public Debt

Debit 2520 Principal Payable to the Federal Financing Bank

Credit 1010 Fund Balance With Treasury

B122 To record repayments of other debt.

Comment: Also post USSGL TC-B134 if funded by a direct appropriation. This transaction is applicable to redemptions.

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 2590 Other Debt

Credit 1010 Fund Balance With Treasury

B123 To record the sale of Federal securities at par value.

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority

B124 To record the purchase of Federal securities acquired at par value.

Comment: Also post USSGL TC-B129 if accrued interest is purchased.

Transaction Origin: USSGL implementation guidance; FACTS II, investments in Treasury and agency securities

Budgetary Entry

None

Transaction continued...

U.S. Government Standard General Ledger Account Transactions

Proprietary Entry

Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities Credit 1010 Fund Balance With Treasury

B125 To record the sale of Federal securities acquired at a premium.

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 2530 Securities Issued by Federal Agencies Under Special Financing Authority
Credit 2532 Premium on Securities Issued by Federal Agencies Under General and Special Financing
Authority

B126 To record the purchase of Federal securities acquired at a premium.

Comment: Special and trust funds use USSGL account 4114. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Use budgetary entries for the amount of the premium. Also post USSGL TC-B129 if accrued interest is purchased.

Transaction Origin: USSGL implementation guidance; FACTS II, investments in Treasury and agency securities

Budgetary Entry

Debit 4394 Receipts Unavailable for Obligation Upon Collection

Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation

Debit 4398 Offsetting Collections Temporarily Precluded From Obligation

Debit 4450 Unapportioned Authority

Debit 4510 Apportionments

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4114 Appropriated Trust or Special Fund Receipts

Credit 4273 Interest Collected From Treasury

Proprietary Entry

Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Debit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities Credit 1010 Fund Balance With Treasury

B127 To record the sale of Federal securities at a discount.

Budgetary Entry

None

Transaction continued...

U.S. Government Standard General Ledger Account Transactions

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Debit 2531 Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority Credit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority

B128 To record the purchase of Federal securities acquired at a discount.

Comment: Also post USSGL TC-B129 if accrued interest is purchased.

Transaction Origin: USSGL implementation guidance; FACTS II, investments in Treasury and agency securities

Budgetary Entry

None

Proprietary Entry

Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Debit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Credit 1010 Fund Balance With Treasury

Credit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities

Credit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

B129 To record the purchase of accrued interest on Treasury securities.

Budgetary Entry

Debit 4395 Authority Unavailable for Obligation Pursuant to Public Law - Temporary

Debit 4450 Unapportioned Authority

Debit 4510 Apportionments

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4114 Appropriated Trust or Special Fund Receipts

Credit 4273 Interest Collected From Treasury

Proprietary Entry

Debit 1340 Interest Receivable

Credit 1010 Fund Balance With Treasury

B130 To record a lien paid before personal property is sold.

Comment: If funded by a direct appropriation, also post USSGL TC-B134.

 $\textbf{Transaction Origin:} \ USSGL \ implementation \ guidance; \ FASAB \ \#3, \ accounting \ for \ inventory \ and \ related$

property

Budgetary Entry

Debit 4801 Undelivered Orders - Obligations, Unpaid Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 1549 Forfeited Property - Allowance

Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger Account Transactions

B134 To record appropriations used this fiscal year.

Comment: This transaction does not stand alone. This transaction is not recorded by special or non-revolving trust funds, with the exception of special funds that receive appropriation or allocation transfers from general fund appropriated Treasury Appropriation Fund Symbol (TAFS). USSGL transactions that reference this transaction (bold transaction numbers reference a reversal): A146, A267, B102, B105, B106, B107, B109, B118, B122, B130, B302, B304, B306, B314, B322, B332, B334, B344, B346, B404, C132, C134, C136, C137, C138, C139, C206, D102, D104, D106, D108, D110, D114, D116, D126, D132, D134, D402, D404, D406, D408, D410, D616.

Transaction Origin: USSGL implementation guidance; appropriations used

Budgetary Entry

None

Proprietary Entry

Debit 3107 Unexpended Appropriations - Used Credit 5700 Expended Appropriations

B136 To record in the liquidating account the actual capital transfer of excess cash to the general fund of the Treasury.

Comment: See Office of Management and Budget (OMB) Circular No. A-11 for further instruction on the payment

hierarchy. See USSGL TC-B119 for capital transfers not related to liquidating accounts.

Transaction Origin: Credit reform liquidating account case study

Budgetary Entry

Debit 4047 Anticipated Transfers to the General Fund of the Treasury

Credit 4151 Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority Credit 4152 Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances

Proprietary Entry

Debit 2970 Resources Payable to Treasury

Debit 5765 Nonexpenditure Financing Sources – Transfers-Out

Credit 1010 Fund Balance With Treasury

B138 To record in a trust fund payments made to a Federal fund relating to exchange transactions.

Comment: These payments are defined as expenditure transfers in the budget. See USSGL TC-A266 for nonexchange expenditure transfers-out.

Transaction Origin: USSGL implementation guidance; trust funds

Budgetary Entry

Debit 4510 Apportionments

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger Account Transactions

B140 To record the purchase of foreign currency by a disbursing officer.

Transaction Origin: USSGL implementation guidance "Accounting for Purchased Foreign Currency" **Comment:** This entry should be made by agencies that have their own disbursing authority. Agencies that do not have their own disbursing authority, see USSGL implementation guidance "Accounting for Purchased Foreign Currency," which can be acquired on the USSGL Web site. Agencies that have foreign currency account symbols in the X7000 series, refer to USSGL TCs-C192, C194, C230, D362, and D364.

Budgetary Entry

None

Proprietary Entry

Debit 1200 Foreign Currency Credit 1190 Other Cash

Transaction Origin: USSGL implementation guidance "Accounting for Purchased Foreign Currency"

Comment: This entry should be made by agencies that have their own disbursing authority. At the time of the foreign currency disbursement, the disbursing officer will charge the appropriation of the operating fund that requested the disbursement, (see USSGL TC-B110 and the USSGL implementation guidance "Accounting for Purchased Foreign Currency"), which can be acquired on the USSGL Web site. Agencies that do not have their own disbursing authority also may refer to the implementation guidance mentioned above. Agencies that have foreign currency account symbols in the X7000 series, refer to USSGL TCs-C192, C194, C230, D362, and D364.

Budgetary Entry

None

Proprietary Entry

Debit 2310 Advance From Others Credit 1200 Foreign Currency

U.S. Government Standard General Ledger Account Transactions

B200 DISBURSEMENTS AND PAYABLES - Commitments/Undelivered Orders/Expended Authority - Unpaid

B202 To record a commitment of unobligated amounts in programs subject to apportionment.

Comment: To decrease the commitment, reverse this transaction.

Transaction Origin: USSGL TC-2005

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Credit 4700 Commitments - Programs Subject to Apportionment

Proprietary Entry

None

B203 To record a commitment of unobligated balances in programs exempt from apportionment.

Comment: To decrease the commitment, reverse this transaction.

Budgetary Entry

Debit 4620 Unobligated Funds Exempt From Apportionment Credit 4720 Commitments - Programs Exempt From Apportionment

Proprietary Entry

None

B204 To record current-year undelivered orders without an advance.

Comment: To decrease obligation in the current year, reverse this transaction.

Transaction Origin: USSGL TC-2010

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Debit 4700 Commitments - Programs Subject to Apportionment

Debit 4720 Commitments - Programs Exempt From Apportionment Credit 4801 Undelivered Orders - Obligations, Unpaid

Proprietary Entry

U.S. Government Standard General Ledger Account Transactions

B206 To record current-year undelivered orders with an advance.

Comment: See USSGL TC-B404 for the expense.

Transaction Origin: USSGL TC-2010

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Debit 4700 Commitments - Programs Subject to Apportionment

Debit 4720 Commitments - Programs Exempt From Apportionment

Debit 4801 Undelivered Orders - Obligations, Unpaid

Credit 4802 Undelivered Orders - Obligations, Prepaid/Advanced

Proprietary Entry

Debit 1410 Advances to Others

Debit 1450 Prepayments

Credit 1010 Fund Balance With Treasury

B208 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.

Transaction Origin: USSGL budgetary accounting guide

Budgetary Entry

Debit 4700 Commitments - Programs Subject to Apportionment

Credit 4610 Allotments - Realized Resources

Credit 4801 Undelivered Orders - Obligations, Unpaid

Proprietary Entry

None

B209 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.

Transaction Origin: USSGL budgetary accounting guide

Budgetary Entry

Debit 4720 Commitments - Programs Exempt From Apportionment

Credit 4620 Unobligated Funds Exempt From Apportionment

Credit 4801 Undelivered Orders - Obligations, Unpaid

Proprietary Entry

U.S. Government Standard General Ledger Account Transactions

B210 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.

Transaction Origin: USSGL budgetary accounting guide

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4700 Commitments - Programs Subject to Apportionment

Credit 4801 Undelivered Orders - Obligations, Unpaid

Proprietary Entry

None

B211 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.

Transaction Origin: USSGL budgetary accounting guide

Budgetary Entry

Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4720 Commitments - Programs Exempt From Apportionment
Credit 4801 Undelivered Orders - Obligations, Unpaid

Proprietary Entry

U.S. Government Standard General Ledger Account Transactions

B300 DISBURSEMENTS AND PAYABLES - Payables/Accrued Liabilities

B302 To record the delivery of goods or services and accrue a liability.

Comment: If funded by a direct appropriation, also post USSGL TC-B134. For payroll and benefits, see USSGL TC-D402. For "in-process type" accounts, see USSGL TC-D309. Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 6000 series and then offset those amounts using USSGL account 6610 when the costs are capitalized to the appropriate "in-process type" account. For other payroll related transactions, see USSGL TCs-D404 through D410. Also, assume a title is passed when the goods are received. Also post USSGL TC-E202 to track purchases.

Transaction Origin: USSGL TC-2020

Budgetary Entry

Debit 4801 Undelivered Orders - Obligations, Unpaid Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use

Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Debit 1521 Inventory Purchased for Resale

Debit 1522 Inventory Held in Reserve for Future Sale

Debit 1525 Inventory - Raw Materials

Debit 1527 Inventory - Finished Goods

Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Debit 1571 Stockpile Materials Held in Reserve

Debit 1572 Stockpile Materials Held for Sale

Debit 1591 Other Related Property

Debit 1711 Land and Land Rights

Debit 1712 Improvements to Land

Debit 1730 Buildings, Improvements, and Renovations

Debit 1740 Other Structures and Facilities

Debit 1750 Equipment

Debit 1820 Leasehold Improvements

Debit 1830 Internal-Use Software

Debit 1832 Internal-Use Software in Development

Debit 1840 Other Natural Resources

Debit 1890 Other General Property, Plant, and Equipment

Debit 1990 Other Assets

Debit 6100 Operating Expenses/Program Costs

Debit 6900 Nonproduction Costs

Credit 2110 Accounts Payable

U.S. Government Standard General Ledger Account Transactions

B304 To record the delivery of goods and services in the same year the order was placed and accrue a liability. The current-year expended authority is less than the original obligation.

Comment: If funded by a direct appropriation, also post TC-B134. For payroll and benefits, see USSGL TC-D402. For "in-process type" accounts, see USSGL TC-D309. Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 6000 series and then offset those amounts using USSGL account 6610 when the costs are capitalized to the appropriate "in-process type" account. For other payroll related transactions, see USSGL TCs-D404 through D410. Also, assume a title is passed when the goods are received. Also post USSGL TC-E202 to track purchases.

Transaction Origin: USSGL TC-2020

Budgetary Entry

Debit 4801 Undelivered Orders - Obligations, Unpaid

Credit 4610 Allotments - Realized Resources

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use

Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Debit 1521 Inventory Purchased for Resale

Debit 1522 Inventory Held in Reserve for Future Sale

Debit 1525 Inventory - Raw Materials

Debit 1527 Inventory - Finished Goods

Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Debit 1571 Stockpile Materials Held in Reserve

Debit 1572 Stockpile Materials Held for Sale

Debit 1591 Other Related Property

Debit 1711 Land and Land Rights

Debit 1712 Improvements to Land

Debit 1720 Construction-in-Progress

Debit 1730 Buildings, Improvements, and Renovations

Debit 1740 Other Structures and Facilities

Debit 1750 Equipment

Debit 1820 Leasehold Improvements

Debit 1830 Internal-Use Software

Debit 1832 Internal-Use Software in Development

Debit 1840 Other Natural Resources

Debit 1890 Other General Property, Plant, and Equipment

Debit 1990 Other Assets

Debit 6100 Operating Expenses/Program Costs

Debit 6900 Nonproduction Costs

Credit 2110 Accounts Payable

Credit 2130 Contract Holdbacks

U.S. Government Standard General Ledger Account Transactions

B306 To record the delivery of goods and services in the same year the order was placed and 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-D402. For "in-process type" accounts, see USSGL TC-D309. Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 6000 series and then offset those amounts using USSGL account 6610 when the costs are capitalized to the appropriate "in-process type" account. For other payroll-related transactions, see USSGL TCs-D404 through D410. Also, assume a title is passed when the goods are received. Also post USSGL TC-E202 to track purchases.

Transaction Origin: USSGL TC-2020

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Debit 4801 Undelivered Orders - Obligations, Unpaid

Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use

Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Debit 1521 Inventory Purchased for Resale

Debit 1522 Inventory Held in Reserve for Future Sale

Debit 1525 Inventory - Raw Materials

Debit 1527 Inventory - Finished Goods

Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Debit 1571 Stockpile Materials Held in Reserve

Debit 1572 Stockpile Materials Held for Sale

Debit 1591 Other Related Property

Debit 1711 Land and Land Rights

Debit 1712 Improvements to Land

Debit 1720 Construction-in-Progress

Debit 1730 Buildings, Improvements, and Renovations

Debit 1740 Other Structures and Facilities

Debit 1750 Equipment

Debit 1820 Leasehold Improvements

Debit 1830 Internal-Use Software

Debit 1832 Internal-Use Software in Development

Debit 1840 Other Natural Resources

Debit 1890 Other General Property, Plant, and Equipment

Debit 1990 Other Assets

Debit 6100 Operating Expenses/Program Costs

Debit 6900 Nonproduction Costs

Credit 2110 Accounts Payable

Credit 2130 Contract Holdbacks

U.S. Government Standard General Ledger Account Transactions

B308 To reclassify payable schedules for disbursements to "in-transit" until the payment schedule is confirmed.

Budgetary Entry

None

Proprietary Entry

Debit 2110 Accounts Payable Debit 2130 Contract Holdbacks

Debit 2160 Entitlement Benefits Due and Payable

Debit 2190 Other Accrued Liabilities

Debit 2990 Other Liabilities

Credit 2120 Disbursements in Transit

B310 To record the delivery of goods or services for construction.

Budgetary Entry

None

Proprietary Entry

Debit 1720 Construction-In-Progress
Credit 2110 Accounts Payable
Credit 2130 Contract Holdbacks

B314 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-B316. Also post USSGL TC-B134.

Transaction Origin: USSGL implementation guidance; canceled payables

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4901 Delivered Orders – Obligations, Unpaid

Proprietary Entry

Debit 6100 Operating Expense/Program Costs Credit 2110 Accounts Payable

U.S. Government Standard General Ledger Account Transactions

B316 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-B314 in an unexpired appropriation that is available for the same purpose as the closed account. See Office of Management and Budget (OMB) Circular No. A-11 for additional guidance.

Transaction Origin: USSGL implementation guidance; canceled payables

Budgetary Entry

Debit 4350 Canceled Authority

Credit 4201 Total Actual Resources - Collected

Proprietary Entry

Debit 2960 Accounts Payable From Canceled Appropriations

Credit 6800 Future Funded Expense

B318 To record the collecting agency's estimated accrued tax refunds payable and related interest.

Transaction Origin: USSGL implementation guidance; FASAB #7, Accounting for Revenue and Other Financing Sources

Budgetary Entry

None

Proprietary Entry

Debit 5890 Tax Revenue Refunds Debit 6330 Other Interest Expenses

Credit 2110 Accounts Payable

Credit 2140 Accrued Interest Payable

Credit 2190 Other Accrued Liabilities

B322 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.

Transaction Origin: USSGL TC-2030

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4901 Delivered Orders -Obligations, Unpaid

Proprietary Entry

Debit 6310 Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the

Federal Financing Bank

Debit 6320 Interest Expenses on Securities

Debit 6330 Other Interest Expenses

Credit 2140 Accrued Interest Payable

U.S. Government Standard General Ledger Account Transactions

B324 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-B302 to record currently funded capital lease liability.

Budgetary Entry

None

Proprietary Entry

Debit 6800 Future Funded Expenses

Credit 2160 Entitlement Benefits Due and Payable

Credit 2170 Subsidy Payable to the Financing Account

Credit 2190 Other Accrued Liabilities

Credit 2220 Unfunded Leave

Credit 2290 Other Unfunded Employment Related Liability

Credit 2610 Actuarial Pension Liability

Credit 2620 Actuarial Health Insurance Liability

Credit 2630 Actuarial Life Insurance Liability

Credit 2690 Other Actuarial Liabilities

Credit 2990 Other Liability

Credit 2995 Estimated Cleanup Cost Liability

B326 To record the unfunded FECA liability and unfunded unemployment liability.

Comment: Unfunded FECA liability and unfunded unemployment for Federal employees should be reversed when the funding is received.

Budgetary Entry

None

Proprietary Entry

Debit 6850 Employer Contribution to Employee Benefit Program Not Requiring Current-Year Budget Authority – Unobligated

Credit 2225 Unfunded FECA Liability

Credit 2290 Other Unfunded Employment Related Liability

B328 To record a contingent liability.

Comment: Reverse this entry when realization indicates no contingent liability.

Transaction Origin: USSGL TC-3125 and USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 6800 Future Funded Expense

Debit 7290 Other Losses

Credit 2920 Contingent Liabilities

U.S. Government Standard General Ledger Account Transactions

B330 To record an increase in actuarial liabilities for benefit plans.

Comment: Reverse this entry for a decrease.

Transaction Origin: USSGL implementation guidance; FECA liability

Budgetary Entry

None

Proprietary Entry

Debit 7600 Changes in Actuarial Liability

Credit 2650 Actuarial FECA Liability Credit 2690 Other Actuarial Liabilities

B332 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.

Transaction Origin: Credit reform case study

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 1551 Foreclosed Property

Credit 2110 Accounts Payable

B334 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-E202 to track purchases.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related

Property

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 1521 Inventory Purchased for Resale

Credit 2110 Accounts Payable

B338 To record the fair market value of real and intangible forfeited property.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1541 Forfeited Property Held for Sale

Credit 2320 Deferred Credit

U.S. Government Standard General Ledger Account Transactions

B340 To record an unclaimed and abandoned item that has met the statutory and/or regulatory requirements for forfeiture.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1541 Forfeited Property Held for Sale Credit 2320 Deferred Credits

B344 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.

Transaction Origin: USSGL implementation guidance; environmental cleanup cost case study

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 2995 Estimated Cleanup Cost Liability
Debit 6100 Operating Expenses/Program Costs
Debit 6900 Nonproduction Costs
Credit 2110 Accounts Payable
Credit 6800 Future Funded Expenses

B346 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-E202 to track purchases.

Budgetary Entry

Debit 4801 Undelivered Orders - Obligations, Unpaid Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 1810 Assets Under Capital Lease Credit 2940 Capital Lease Liability

U.S. Government Standard General Ledger Account Transactions

B400 DISBURSEMENTS AND PAYABLES - Advances and Prepayments

B402 To record revenue received in advance.

Transaction Origin: USSGL TC-4140

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury Credit 2320 Deferred Credits

B404 To record the current-year expended authority where the undelivered order was prepaid or advanced. The current-year expended authority is the same as the original order.

Comment: See USSGL TC-A306 to see the reimbursable authority and USSGL TC-B206 for the original prepayment. If funded by a direct appropriation, also post USSGL TC-B134. Also post USSGL TC-E202 to track purchases.

Transaction Origin: USSGL budgetary accounting guide

Budgetary Entry

Debit 4802 Undelivered Orders – Obligations, Prepaid/Advanced Credit 4902 Delivered Orders – Obligations, Paid

Proprietary Entry

- Debit 1511 Operating Materials and Supplies Held for Use
- Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
- Debit 1521 Inventory Purchased for Resale
- Debit 1522 Inventory Held in Reserve for Future Sale
- Debit 1525 Inventory Raw Materials
- Debit 1527 Inventory Finished Goods
- Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
- Debit 1571 Stockpile Materials Held in Reserve
- Debit 1572 Stockpile Materials Held for Sale
- Debit 1591 Other Related Property
- Debit 1711 Land and Land Rights
- Debit 1712 Improvements to Land
- Debit 1720 Construction-in-Progress
- Debit 1730 Buildings, Improvements, and Renovations
- Debit 1740 Other Structures and Facilities
- Debit 1750 Equipment
- Debit 1820 Leasehold Improvements
- Debit 1830 Internal-Use Software
- Debit 1832 Internal-Use Software in Development
- Debit 1840 Other Natural Resources

Transaction continued...

U.S. Government Standard General Ledger Account Transactions

Debit 1890 Other General Property, Plant, and Equipment

Debit 1990 Other Assets

Debit 6100 Operating Expenses/Program Costs

Debit 6400 Benefit Expense

Debit 6900 Nonproduction Costs

Credit 1410 Advances to Others Credit 1450 Prepayments

U.S. Government Standard General Ledger Account Transactions

C100 COLLECTIONS AND RECEIVABLES - Receipts

C101 To record the transfer of recognized subsidy from the programs fund to the financing fund.

Transaction Origin: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide

Budgetary Entry

Debit 4221 Unfilled Customer Orders Without Advance Credit 4070 Anticipated Collections From Federal Sources

Proprietary Entry

None

C102 To record service in kind provided by non-Federal sources.

Transaction Origin: USSGL TC-3145

Budgetary Entry

None

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs
Credit 5610 Donated Revenue - Nonfinancial Resources

C103 To record the collection of subsidy costs in the financing account.

Transaction Origin: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide

Budgetary Entry

Debit 4271 Actual Program Fund Subsidy Collected

Credit 4070 Anticipated Collections From Federal Sources Credit 4221 Unfilled Customer Orders Without Advance

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1399 Allowance for Subsidy Credit 2180 Loan Guarantee Liability

C104 To record the collection of subsidy for loan modification costs in the financing account.

Transaction Origin: Credit reform case studies

Budgetary Entry

Debit 4271 Actual Program Fund Subsidy Collected

Credit 4070 Anticipated Collections From Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1399 Allowance for Subsidy

Credit 2180 Loan Guarantee Liability

U.S. Government 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.

Transaction Origin: Credit reform case studies

Budgetary Entry

Debit 4510 Apportionments

Credit 4610 Allotments - Realized Resources

and

Debit 4271 Actual Program Fund Subsidy Collected

Credit 4070 Anticipated Collections From Federal Sources

Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury Credit 1310 Accounts Receivable

C108 To record the receipts reported into deposit funds and clearing accounts.

Comment: See USSGL TC-C152 **Transaction Origin:** USSGL TC-3045

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Debit 1190 Other Cash

Credit 2400 Liability for Deposit Funds, Clearing Accounts and Undeposited Collections

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-A306, A308, A310, and C186 for reimbursable agreement transactions.

Transaction Origin: USSGL budgetary accounting guide

Budgetary Entry

Debit 4260 Actual Collections of "governmental-type" Fees

Debit 4261 Actual Collections of Business-Type Fees

Debit 4262 Actual Collections of Loan Principal

Debit 4263 Actual Collections of Loan Interest

Debit 4264 Actual Collections of Rent

Transaction continued...

U.S. Government Standard General Ledger Account Transactions

Debit 4265 Actual Collections From Sale of Foreclosed Property

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources

Debit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources

Debit 4273 Interest Collected From Treasury

Debit 4276 Actual Collections From Financing Fund

Debit 4277 Other Actual Collections - Federal

Credit 4060 Anticipated Collections From Non-Federal Sources

Credit 4070 Anticipated Collections From Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1310 Accounts Receivable

Credit 1320 Employment Benefit Contributions Receivable

Credit 1340 Interest Receivable

Credit 1350 Loans Receivable

Credit 1399 Allowance for Subsidy

Credit 1551 Foreclosed Property

Credit 5100 Revenue From Goods Sold

Credit 5200 Revenue From Services Provided

Credit 5310 Interest Revenue - Other

Credit 5311 Interest Revenue - Investments

Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

Credit 5320 Penalties, Fines, and Administrative Fees Revenue

Credit 5400 Benefit Program Revenue

Credit 5500 Insurance and Guarantee Premium Revenue

Credit 5900 Other Revenue

C110 To reclassify collections to liquidate prior-year deficiency.

Transaction Origin: USSGL implementation guidance; Spending Authority From Offsetting Collections Applied to Liquidate a Deficiency

Budgetary Entry

Debit 4212 Liquidation of Deficiency - Offsetting Collections

Credit 4260 Actual Collections of "governmental-type" Fees

Credit 4261 Actual Collections of Business-Type Fees

Credit 4266 Other Actual Business-Type Collections From Non-Federal Sources

Credit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources

Credit 4277 Other Actual Collections - Federal

Proprietary Entry

U.S. Government Standard General Ledger Account Transactions

C112 To record the collection of a refund of an advance or prepayment in the same year as the original obligation.

Comment: See USSGL TC-B206 for application of an advance.

Transaction Origin: USSGL TC-3115

Budgetary Entry

Debit 4802 Undelivered Orders – Obligations, Prepaid/Advanced

Credit 4610 Allotments - Realized Resources

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1410 Advances to Others

Credit 1450 Prepayments

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.

Transaction Origin: Credit reform case study

Budgetary Entry

Debit 4261 Actual Collections of Business-Type Fees

Credit 4060 Anticipated Collections From Non-Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 2320 Deferred Credits

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.

Transaction Origin: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and

Reporting Guide

Budgetary Entry

Debit 4261 Actual Collections of Business-Type Fees

Credit 4060 Anticipated Collections From Non-Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 2180 Loan Guarantee Liability

U.S. Government Standard General Ledger Account Transactions

C118 To record in the financing fund fees earned when loans are disbursed.

Comment: Fees are earned by loan guarantees when the third party disburses.

Transaction Origin: Credit reform case studies

Budgetary Entry

None

Proprietary Entry

Debit 2320 Deferred Credits

Credit 1399 Allowance for Subsidy Credit 2180 Loan Guarantee Liability

C120 To record the maturity of Federal securities acquired at par value.

Transaction Origin: USSGL implementation guidance; FACTS II investments in Treasury and agency securities

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

C122 To record the maturity of Federal securities acquired at a premium.

Comment: At maturity an entry is made to complete the amortization of a premium. Refer to USSGL TC-D510 for the amortization transaction.

Transaction Origin: USSGL implementation guidance; FACTS II investments in Treasury and agency securities

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities

U.S. Government Standard General Ledger Account Transactions

C124 To record the maturity of Federal securities acquired at a discount.

Comment: At maturity an entry is made to complete the amortization of a discount. Refer to USSGL TC-D510 for the amortization transaction. The budgetary entry shows the purchase discount is realized as a budgetary resource when the security matures. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds credit USSGL account 4070 and special and trust funds credit USSGL account 4120. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Transaction Origin: USSGL implementation guidance; FACTS II investments in Treasury and agency securities

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts

Debit 4273 Interest Collected From Treasury

Credit 4070 Anticipated Collections From Federal Sources

Credit 4120 Appropriations Anticipated - Indefinite

Credit 4394 Receipts Unavailable for Obligation Upon Collection

Credit 4450 Unapportioned Authority

Credit 4510 Apportionments

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities

Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

C126 To record an accrued subsidy collected for direct or guaranteed loans in the financing fund account.

Comment: USSGL TC-C208 must have previously been recorded. Reverse proprietary entry in USSGL TC-C208.

Transaction Origin: Credit reform case studies

Budgetary Entry

Debit 4271 Actual Program Fund Subsidy Collected Credit 4281 Actual Program Fund Subsidy Receivable

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1399 Allowance for Subsidy Credit 2180 Loan Guarantee Liability

U.S. Government Standard General Ledger Account Transactions

C130 To record the collection of a refund of an advance or prepayment that results in a downward adjustment to a prioryear 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.

Transaction Origin: For refunds receivable, see the USSGL implementation guidance; upward and downward adjustments to expired appropriations.

Budgetary Entry

Debit 4872 Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders – Obligations, Refunds Collected

Credit 4060 Anticipated Collections From Non-Federal Sources

Credit 4450 Unapportioned Authority

Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1310 Accounts Receivable Credit 1410 Advances to Others

C132 To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in a prior year that create budgetary resources.

Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Reverse USSGL TC-B134 for direct appropriations. Also post USSGL TC-E202 to track purchases.

Transaction Origin: USSGL TC-4050

Budgetary Entry

Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected

Credit 4060 Anticipated Collections From Non-Federal Sources

Credit 4070 Anticipated Collections From Federal Sources

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1511 Operating Materials and Supplies Held for Use

Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Credit 1522 Inventory Held in Reserve for Future Sale

Credit 1525 Inventory - Raw Materials

Credit 1526 Inventory - Work-in-Process

Credit 1527 Inventory - Finished Goods

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Credit 1571 Stockpile Materials Held in Reserve

Credit 1572 Stockpile Materials Held for Sale

Credit 1591 Other Related Property

Transaction continued...

U.S. Government Standard General Ledger Account Transactions

Credit 1711 Land and Land Rights

Credit 1712 Improvements to Land

Credit 1720 Construction-in-Progress

Credit 1730 Buildings, Improvements, and Renovations

Credit 1740 Other Structures and Facilities

Credit 1750 Equipment

Credit 1810 Assets Under Capital Lease

Credit 1820 Leasehold Improvements

Credit 1830 Internal-Use Software

Credit 1840 Other Natural Resources

Credit 1890 Other General Property, Plant, and Equipment

Credit 1990 Other Assets

Credit 6100 Operating Expenses/Program Costs

Credit 6500 Cost of Goods Sold

Credit 6900 Nonproduction Costs

C134 To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in the current year.

Comment: Reverse USSGL TC-B134 for direct appropriations. Also post USSGL TC-E202 to track purchases.

Transaction Origin: USSGL TC-4050

Budgetary Entry

Debit 4902 Delivered Orders – Obligations, Paid

Credit 4610 Allotments - Realized Resources

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1511 Operating Materials and Supplies Held for Use

Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Credit 1522 Inventory Held in Reserve for Future Sale

Credit 1525 Inventory - Raw Materials

Credit 1526 Inventory - Work-in-Process

Credit 1527 Inventory - Finished Goods

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Credit 1571 Stockpile Materials Held in Reserve

Credit 1572 Stockpile Materials Held for Sale

Credit 1591 Other Related Property

Credit 1711 Land and Land Rights

Credit 1712 Improvements to Land

Credit 1720 Construction-in-Progress

Credit 1730 Buildings, Improvements, and Renovations

Credit 1740 Other Structures and Facilities

Credit 1750 Equipment

Credit 1810 Assets Under Capital Lease

Transaction continued...

U.S. Government Standard General Ledger Account Transactions

Credit 1820 Leasehold Improvements

Credit 1830 Internal-Use Software

Credit 1832 Internal-Use Software in Development

Credit 1840 Other Natural Resources

Credit 1890 Other General Property, Plant, and Equipment

Credit 1990 Other Assets

Credit 6100 Operating Expenses/Program Costs

Credit 6500 Cost of Goods Sold Credit 6900 Nonproduction Costs

C136 To record the collection of receivables for assets purchased or expenses incurred in a prior year that create budgetary resources when collected.

Comment: USSGL TC-C212 records the refund receivable. Reverse USSGL TC-B134 for direct appropriations.

Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL

TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Transaction Origin: For refunds receivable, see the USSGL implementation guidance; upward and downward adjustments to expired appropriations.

Budgetary Entry

Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected

Credit 4060 Anticipated Collections From Non-Federal Sources

Credit 4070 Anticipated Collections From Federal Sources

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1310 Accounts Receivable

and

Debit 6790 Other Expenses Not Requiring Budgetary Resources Credit 6100 Operating Expenses/Program Costs

C137 To record the restitution of the imprest fund loss.

Comment: Reverse USSGL TC-B134 for direct appropriations.

Budgetary Entry

Debit 4902 Delivered Orders - Obligations, Paid Credit 4610 Allotments - Realized Resources

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Debit 6790 Other Expenses Not Requiring Budgetary Resources

Credit 1310 Accounts Receivable

Credit 7290 Other Losses

U.S. Government Standard General Ledger Account Transactions

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-C212 for the accrued receivable. Reverse USSGL TC-B134 for direct appropriations.

Budgetary Entry

Debit 4902 Delivered Orders – Obligations, Paid
Credit 4610 Allotments - Realized Resources
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable

and

Debit 6790 Other Expenses Not Requiring Budgetary Resources Credit 6100 Operating Expenses/Program Costs

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: See USSGL guidance on Federal Employee Health Benefit/Leave Without Pay Status. Reverse USSGL TC-B134.

Budgetary Entry

Debit 4902 Delivered Orders - Obligations, Paid
Credit 4610 Allotments - Realized Resources
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury Credit 1310 Accounts Receivable

and

Debit 6790 Other Expenses Not Requiring Budgetary Resources Credit 6100 Operating Expenses/Program Costs

C140 To record the collection of receivables from Federal sources.

Budgetary Entry

Debit 4273 Interest Collected From Treasury
Debit 4277 Other Actual Collections - Federal
Credit 4283 Interest Receivable From Treasury
Credit 4287 Other Federal Receivables

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable
Credit 1340 Interest Receivable

U.S. Government Standard General Ledger Account Transactions

C142 To record the collection of custodial revenue from a non-Federal source that is deposited to a miscellaneous receipt account.

Comment: If revenue was previously accrued, do not make the entries to USSGL accounts 5990 or 2980 (see USSGL TC-C143). See USSGL TC-F124 TC-F229 for the preclosing adjusting entry recorded at yearend.

Transaction Origin: USSGL implementation guidance; FASAB #7, Accounting for Revenue and Other Financing Sources

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5310 Interest Revenue - Other

Credit 5311 Interest Revenue - Investments

Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

Credit 5320 Penalties, Fines, and Administrative Fees Revenue

Credit 5800 Tax Revenue Collected

Credit 5900 Other Revenue

and

Debit 5990 Collections for Others Credit 2980 Custodial Liability

C143 To record the collection of receivables of custodial revenue from a non-Federal source that is deposited to a miscellaneous receipt account.

Comment: For other than IRS. If revenue was not previously accrued, see USSGL TC-C142. See USSGL TC-F124 TC-F229 for the preclosing adjusting entry recorded at yearend.

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1310 Accounts Receivable

Credit 1325 Tax Receivable

Credit 1340 Interest Receivable

Credit 1360 Penalties, Fines, and Administrative Fees Receivable

and

Debit 5990 Collections for Others

Credit 5991 Accrued Collections for Others

For tax revenue:

Debit 5801 Tax Revenue Accrual Adjustment

Credit 5800 Tax Revenue

U.S. Government Standard General Ledger Account Transactions

C144 To record the undeposited collections for funds that do not require budgetary reporting.

Comment: Reverse entry upon disposition of undeposited collections.

Transaction Origin: USSGL TC-4120

Budgetary Entry

None

Proprietary Entry

Debit 1110 Undeposited Collections

Credit 2400 Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections

C146 To record a deposit of previously undeposited collections for fund symbols that do not require budgetary reporting.

Comment: For budgetary impact, see USSGL TC-C148.

Transaction Origin: USSGL TC3050

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury Credit 1110 Undeposited Collections

C148 To record a deposit of previously undeposited collections from non-Federal sources for fund symbols that require budgetary reporting.

Comment: Other than from reimbursable agreement, see USSGL TC-A300s. 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 4266 Other Actual Business-Type Collections From Non-Federal Sources
Debit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources
Credit 4060 Anticipated Collections From Non-Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury Credit 1110 Undeposited Collections

C150 To record the receipt of other cash.

Comment: See USSGL TC-C108. Transaction Origin: USSGL TC4135

Budgetary Entry

None

Proprietary Entry

Debit 1190 Other Cash

Debit 1195 Other Monetary Assets Credit 2990 Other Liabilities

U.S. Government Standard General Ledger Account Transactions

C152 To record unapplied receipts into fund symbols that require budgetary reporting.

Comment: If not deposited in account fund symbol, see USSGL TC-C108. 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.

Transaction Origin: USSGL TC-4145

Budgetary Entry

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Debit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources
Credit 4060 Anticipated Collections From Non-Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 2400 Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections

C154 To record the collections of unaccrued interest on loans from non-Federal sources.

Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Budgetary Entry

Debit 4263 Actual Collections of Loan Interest

Credit 4060 Anticipated Collections From Non-Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5310 Interest Revenue - Other

Credit 5311 Interest Revenue - Investments

Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

C158 To record cash donations as budgetary resources, as allowed by law.

Comment: See USSGL TC-C202 and/or TC-C226 for cash donations that are not budgetary resources. See USSGL

TC-A186 for revenue to available trust and special funds.

Transaction Origin: USSGL TC-4195

Budgetary Entry

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5600 Donated Revenue - Financial Resources

U.S. Government Standard General Ledger Account Transactions

C161 To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.

Comment: Use only for pre-Credit Reform.

Transaction Origin: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

Budgetary Entry

None

Proprietary Entry

Debit 1551 Foreclosed Property

Debit 7210 Losses on Disposition of Assets - Other

Credit 1340 Interest Receivable Credit 1350 Loans Receivable

Credit 7110 Gains on Disposition of Assets - Other

C162 To record an adjustment to loans and interest receivable based on acquired collateral property with recourse.

Comment: This transaction does not include bad debt.

Transaction Origin: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

Budgetary Entry

None

Proprietary Entry

Debit 1551 Foreclosed Property

Credit 1340 Interest Receivable Credit 1350 Loans Receivable

C163 To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.

Comment: Use only for post-Credit Reform.

Transaction Origin: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

Budgetary Entry

None

Proprietary Entry

Debit 1399 Allowance for Subsidy Debit 1551 Foreclosed Property

Credit 1010 Fund Balance With Treasury

Credit 1340 Interest Receivable Credit 1350 Loans Receivable Credit 1399 Allowance for Subsidy

U.S. Government Standard General Ledger Account Transactions

C164 To record non-cash assets donated by the public.

Transaction Origin: USSGL TC-5100

Budgetary Entry

None

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use

Debit 1525 Inventory - Raw Materials

Debit 1527 Inventory - Finished goods

Debit 1572 Stockpile Materials Held for Sale

Debit 1591 Other Related Property

Debit 1711 Land and Land Rights

Debit 1730 Buildings, Improvements, and Renovations

Debit 1740 Other Structures and Facilities

Debit 1750 Equipment

Debit 1820 Leasehold Improvements

Debit 1830 Internal-Use Software

Debit 1840 Other Natural Resources

Debit 1890 Other General Property, Plant, and Equipment

Credit 5610 Donated Revenue - Nonfinancial Resources

C166 To record a monetary instrument, including undeposited seized cash.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related

Property

Comment: When seized cash is deposited, see USSGL TC-C168.

Budgetary Entry

None

Proprietary Entry

Debit 1531 Seized Monetary Instruments

Credit 2990 Other Liabilities

C168 To record seized cash deposited in a deposit fund.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 2990 Other Liabilities

Credit 2400 Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections

and

Debit 1532 Seized Cash Deposited

Credit 1531 Seized Monetary Instruments

U.S. Government Standard General Ledger Account Transactions

C170 To record the movement of seized cash from a deposit fund to a special receipt account upon forfeiture.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 2400 Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections Credit 1532 Seized Cash Deposited

C172 To record a revenue for forfeited cash deposited to the forfeiture fund.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury Credit 5900 Other Revenue

C174 To record undeposited cash that was forfeited.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 2990 Other Liabilities

Credit 1531 Seized Monetary Instruments

Debit 1110 Undeposited Collections

Credit 5900 Other Revenue

U.S. Government Standard General Ledger Account Transactions

C176 To record cash deposited after forfeiture.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1110 Undeposited Collections

C178 To record the transfer of the title of an asset to the Federal Government for a settlement of tax liability from the taxpaver.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1541 Forfeited Property Held for Sale Credit 1310 Accounts Receivable

C180 To record satisfaction of a loan by surrender of a borrower's title to collateral of commodity.

Comment: Commodities are valued at net realizable value. The difference between the commodities received and the outstanding loan is charged to the allowance.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1359 Allowance for Loss on Loans Receivable

Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs Credit 1350 Loans Receivable

U.S. Government Standard General Ledger Account Transactions

C182 To record a collection in the performing agency related to a reimbursable agreement or other unearned income.

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.

Transaction Origin: USSGL reimbursable accounting guide

Budgetary Entry

Debit 4222 Unfilled Customer Orders With Advance
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4210 Anticipated Reimbursements and Other Income

Proprietary Entry

Debit 1010 Fund Balance With Treasury Credit 2310 Advances From Others

C184 To record in the performing agency an advance received after a reimbursable agreement was established.

Transaction Origin: USSGL reimbursable accounting guide

Budgetary Entry

Debit 4222 Unfilled Customer Orders With Advance Credit 4221 Unfilled Customer Orders Without Advance

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 2310 Advances From Others

C186 To record the collection of receivables in the performing agency for reimbursable services.

Transaction Origin: USSGL reimbursable accounting guide

Budgetary Entry

Debit 4252 Reimbursements and Other Income Earned - Collected
Credit 4251 Reimbursements and Other Income Earned - Receivable

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable

C188 To record the collection of revenue into unavailable special fund receipt accounts.

Comment: See USSGL TCs-A182 and A184 for appropriation of receipts from an unavailable special fund receipt account to a special fund expenditure account.

Transaction Origin: USSGL implementation guidance; unavailable special fund receipt account transfers

Budgetary Entry

None

Transaction continued...

U.S. Government Standard General Ledger Account Transactions

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5200 Revenue From Services Provided

Credit 5310 Interest Revenue - Other

Credit 5311 Interest Revenue - Investments

Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

Credit 5320 Penalties, Fines, and Administrative Fees Revenue

Credit 5900 Other Revenue

C190 To record in a trust fund payments received from a Federal fund relating to exchange transactions.

Comment: These payments are defined as expenditure transfers in the budget. See USSGL TC-A264 for

nonexchange expenditure transfers-in.

Transaction Origin: USSGL implementation guidance; trust funds

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipt

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5200 Revenue From Services Provided

Credit 5400 Benefit Program Revenue

C192 To record the acquisition of foreign currency in the foreign currency account symbol (X7000 series).

Transaction Origin: USSGL implementation guidance; accounting for X7000 accounts

Comment: Agencies that have foreign currency account symbols (X7000 series) will make this entry.

Budgetary Entry

None

Proprietary Entry

Debit 1200 Foreign Currency

Credit 5600 Donated Revenue

C194 To record reclaimed (repaid) foreign currency into the foreign currency account symbol (X7000 series) by a disbursing officer.

Transaction Origin: USSGL implementation guidance; accounting for X7000 accounts

Comment: Agencies that have foreign currency account symbols (X7000 series) will make this entry.

Budgetary Entry

None

Proprietary Entry

Debit 1200 Foreign Currency

Debit 7290 Other Losses

Credit 1310 Accounts Receivable

U.S. Government Standard General Ledger Account Transactions

C200 COLLECTIONS AND RECEIVABLES - Receivables/Accrued Revenue

C202 To record an accrual of custodial revenue that is collected by an agency to be deposited directly into a Treasury miscellaneous receipt account. This is custodial activity.

Comment: Penalties and fines revenue accrued as an accounts receivable are other than those associated with bad debt; see USSGL TC-C226.

Transaction Origin: USSGL implementation guidance; miscellaneous receipts

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable Debit 1325 Taxes Receivable

Credit 5320 Penalties, Fines, and Administrative Fees Revenue

Credit 5600 Donated Revenue - Financial Resources

Credit 5801 Tax Revenue Accrual Adjustment

Credit 5900 Other Revenue

and

Debit 5991 Accrued Collections for Others Credit 2980 Custodial Liability

C204 To record receivables for amounts advanced from the financing fund or liquidating fund to cover escrow funds.

Comment: Applicable to guaranteed loans **Transaction Origin:** Credit reform case studies

Budgetary Entry

Debit 4610 Allotments - Realized Resources Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 1310 Accounts Receivable

Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger Account Transactions

C206 To record in the financing fund the disbursement of direct loans.

Comment: If funded by a direct appropriation, also post USSGL TC-B134.

Transaction Origin: Credit reform case studies

Budgetary Entry

Debit 4801 Undelivered Orders - Obligations, Unpaid Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 1350 Loans Receivable

Credit 1010 Fund Balance With Treasury

C208 To record binding loan contracts and subsidy receivables accrued 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.

Transaction Origin: Credit reform case studies

Budgetary Entry

Debit 4281 Actual Program Fund Subsidy Receivable Credit 4070 Anticipated Collections From Federal Sources

Proprietary Entry

Debit 1310 Accounts Receivable

Credit 2950 Liability for Subsidy Related to Undisbursed Loans

C210 To record accrued receivables for modified direct loans moving from the liquidating fund to the financing fund account.

Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL

TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Transaction Origin: Credit reform case studies

Budgetary Entry

Debit 4285 Receivable From the Liquidating Fund Credit 4070 Anticipated Collections From Federal Sources

Proprietary Entry

Debit 1310 Accounts Receivable
Credit 1399 Allowance for Subsidy

U.S. Government Standard General Ledger Account Transactions

C212 To record refund receivables for assets or expenses that do not create budgetary resources until collected.

Comment: USSGL TC-C136 records the collection. Note: Agencies that post a dr6500 and a cr6900 instead of cr6790 also must provide an unfunded attribute for the Statement of Financing.

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable

Credit 1511 Operating Materials and Supplies Held for Use

Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Credit 1522 Inventory Held in Reserve for Future Sale

Credit 1525 Inventory - Raw Materials

Credit 1526 Inventory - Work-in-Process

Credit 1527 Inventory - Finished Goods

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Credit 1571 Stockpile Materials Held in Reserve

Credit 1572 Stockpile Materials Held for Sale

Credit 1591 Other Related Property

Credit 1711 Land and Land Rights

Credit 1712 Improvements to Land

Credit 1720 Construction-in-Progress

Credit 1730 Buildings, Improvements, and Renovations

Credit 1740 Other Structures and Facilities

Credit 1750 Equipment

Credit 1810 Assets Under Capital Lease

Credit 1820 Leasehold Improvements

Credit 1830 Internal-Use Software

Credit 1832 Internal-Use Software in Development

Credit 1840 Other Natural Resources

Credit 1890 Other General Property, Plant, and Equipment

Credit 1990 Other Assets

Credit 6500 Cost of Goods Sold

Credit 6790 Other Expenses Not Requiring Budgetary Resources

Credit 6900 Nonproduction Costs

U.S. Government Standard General Ledger Account Transactions

C214 To record accrued revenue from Federal sources other than for reimbursables, non-revolving trust and special funds, custodial activity and interest on Treasury securities.

Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL

TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Budgetary Entry

Debit 4283 Interest Receivable From Treasury

Debit 4287 Other Federal Receivables

Credit 4070 Anticipated Collections From Federal Sources

Proprietary Entry

Debit 1310 Accounts Receivable

Debit 1320 Employment Benefit Contributions Receivable

Debit 1340 Interest Receivable

Debit 1360 Penalties, Fines, and Administrative Fees Receivable

Credit 5310 Interest Revenue - Other

Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

Credit 5320 Penalties, Fines, and Administrative Fees Revenue

Credit 5400 Benefit Program Revenue

Credit 5900 Other Revenue

C215 To record interest receivable on Treasury securities.

Comment: See USSGL TC-A196 for special funds and non-revolving trust funds.

Budget Entry

None

Proprietary Entry

Debit 1340 Interest Receivable

Credit 5311 Interest Revenue - Investments

C216 To record accrued revenue from non-Federal sources other than for reimbursables, non-revolving trust funds, special funds, and custodial activity.

Comment: These are not budgetary resources until collected.

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable

Debit 1320 Employment Benefit Contributions Receivable

Debit 1340 Interest Receivable

Debit 1360 Penalties, Fines, and Administrative Fees Receivable

Credit 5310 Interest Revenue - Other

Credit 5311 Interest Revenue - Investments

Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

Transaction continued...

U.S. Government Standard General Ledger Account Transactions

Credit 5320 Penalties, Fines, and Administrative Fees Revenue

Credit 5400 Benefit Program Revenue

Credit 5500 Insurance and Guarantee Premium Revenue

Credit 5900 Other Revenue

C217 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.

Transaction Origin: USSGL implementation guidance; unavailable special fund receipt account transfers

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable

Debit 1320 Employment Benefit Contributions Receivable

Debit 1340 Interest Receivable

Debit 1360 Penalties, Fines, and Administrative Fees Receivable

Credit 5200 Revenue From Services Provided

Credit 5310 Interest Revenue - Other

Credit 5311 Interest Revenue - Investments

Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

Credit 5320 Penalties, Fines, and Administrative Fees Revenue

Credit 5400 Benefit Program Revenue

Credit 5500 Insurance and Guarantee Premium Revenue

Credit 5800 Tax Revenue Collected

Credit 5900 Other Revenue

C218 To record establishment of current-period earnings on income received in advance.

Comment: See USSGL TC-B402 for collection entry.

Transaction Origin: USSGL TC-4045

Budgetary Entry

None

Proprietary Entry

Debit 2320 Deferred Credits

Credit 5100 Revenue From Goods Sold

Credit 5200 Revenue From Services Provided

Credit 5500 Insurance and Guarantee Premium Revenue

Credit 5900 Other Revenue

U.S. Government Standard General Ledger Account Transactions

C220 To record loans and interest receivable from non-Federal sources for defaulted guaranteed loans. Do not consider as a budgetary resource until collected.

Comment: Applicable to activity for guaranteed loans.

Budgetary Entry

None

Proprietary Entry

Debit 1340 Interest Receivable
Debit 1350 Loans Receivable

Credit 1399 Allowance for Subsidy Credit 2180 Loan Guarantee Liability

C222 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 that the Department of Defense accounts for repairable items involving trade-ins.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Accounts receivable represents the cash amount the vehicle procurer will receive from the customer:

Budgetary Entry

Debit 4251 Reimbursements and Other Income Earned - Receivable Credit 4221 Unfilled Customer Orders Without Advance

Proprietary Entry

Debit 1310 Accounts Receivable

Credit 5100 Revenue From Goods Sold

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 trade-in, which is not a budgetary resource. Inventory allowance represents the estimated repair cost of the damaged vehicle.

Budgetary Entry

None

Proprietary Entry

Debit 1523 Inventory Held for Repair Credit 1529 Inventory - Allowance Credit 5790 Other Financing Sources

U.S. Government Standard General Ledger Account Transactions

C224 To record loans other than credit reform.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

Debit 4801 Undelivered Orders – Obligations, Unpaid Credit 4902 Delivered Orders – Obligations, Paid

Proprietary Entry

Debit 1350 Loans Receivable

Credit 1010 Fund Balance With Treasury

C226 To record the accrual of custodial interest, penalties, and administrative fees revenue that is collected by an agency to be deposited directly into a Treasury miscellaneous receipts account. This is custodial activity.

Comment: For custodial revenue other than interest, see USSGL TC-C202. **Transaction Origin:** USSGL implementation guidance; miscellaneous receipts

Budgetary Entry

None

Proprietary Entry

Debit 1340 Interest Receivable

Debit 1360 Penalties, Fines, and Administrative Fees Receivable

Credit 5310 Interest Revenue - Other

Credit 5311 Interest Revenue - Investments

Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

Credit 5320 Penalties, Fines, and Administrative Fees Revenue

and

Debit 5991 Accrued Collections for Others Credit 2980 Custodial Liability

C228 To record subsidy receivable and the related interest, in the financing account, for an upward reestimate.

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable

Credit 1399 Allowance for Subsidy Credit 2180 Loan Guarantee Liability Credit 5310 Interest Revenue - Other

U.S. Government Standard General Ledger Account Transactions

C230 To record unfunded (borrowed) foreign currency from the Foreign Currency Account Symbol (X7000 series) by a disbursing officer.

Transaction Origin: USSGL implementation guidance; accounting for X7000 accounts

Comment: Agencies that have foreign currency account symbols (X7000 series) will make this entry.

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable Credit 1200 Foreign Currency

U.S. Government Standard General Ledger Account Transactions

C300 COLLECTIONS AND RECEIVABLES - Asset Sale and Disposition (Gains and Losses)

C302 To record the sale of Federal securities 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-D510 for amortization entry. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds credit USSGL account 4070 and special and trust funds credit USSGL account 4120. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Transaction Origin: USSGL implementation guidance; FACTS II investments in Treasury and agency securities

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts

Debit 4273 Interest Collected From Treasury

Credit 4070 Anticipated Collections From Federal Sources

Credit 4120 Appropriations Anticipated - Indefinite

Credit 4394 Receipts Unavailable for Obligation Upon Collection

Credit 4450 Unapportioned Authority

Credit 4510 Apportionments

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Bureau of the Public Debt

Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Credit 1622 Premium on Securities Other Than Public the Bureau of the Public Debt Securities

Credit 7111 Gains on Disposition of Investments

C304 To record the sale of Federal securities 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-D510 for amortization entry. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds debit USSGL account 4070 and special and trust funds debit USSGL account 4120. Reverse USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Transaction Origin: USSGL implementation guidance; FACTS II investments in Treasury and agency securities

Budgetary Entry

Debit 4070 Anticipated Collections From Federal Sources

Debit 4120 Appropriations Anticipated - Indefinite

Debit 4394 Receipts Unavailable for Obligation Upon Collection

Debit 4450 Unapportioned Authority

Debit 4510 Apportionments

Debit 4620 Unobligated Funds Exempt From Apportionment

Transaction continued...

U.S. Government Standard General Ledger Account Transactions

Credit 4114 Appropriated Trust or Special Fund Receipts

Credit 4273 Interest Collected From Treasury

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1623 Amortization of Discount and Premium Securities Other Than the Bureau of the Public Debt Securities

Debit 7211 Losses on Disposition of Investments

Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities

C306 To record the sale of Federal securities purchased at a discount. The sale results in a gain.

Comment: At the time of sale, an entry is made to amortize the discount to the point of sale. See USSGL TC-D510 for amortization entry. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds credit USSGL account 4070 and special and trust funds credit USSGL account 4120. Also post USSGL TC-A122 if authority was previously anticipated and apportioned.

Transaction Origin: USSGL implementation guidance; FACTS II investments in Treasury and agency securities

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts

Debit 4273 Interest Collected From Treasury

Credit 4070 Anticipated Collections From Federal Sources

Credit 4120 Appropriations Anticipated - Indefinite

Credit 4394 Receipts Unavailable for Obligation Upon Collection

Credit 4450 Unapportioned Authority

Credit 4510 Apportionments

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities

Credit 1610 Investments in U.S. Treasury Securities Issued by Public Debt

Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

Credit 7111 Gains on Disposition of Investments

U.S. Government Standard General Ledger Account Transactions

C308 To record the sale of Federal securities 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-D510 for amortization entry. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds debit USSGL account 4070 and special and trust funds debit USSGL account 4120. Reverse USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Transaction Origin: USSGL implementation guidance; FACTS II investments in Treasury and agency securities

Budgetary Entry

Debit 4070 Anticipated Collections From Federal Sources

Debit 4120 Appropriations Anticipated - Indefinite

Debit 4394 Receipts Unavailable for Obligation Upon Collection

Debit 4450 Unapportioned Authority

Debit 4510 Apportionments

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4114 Appropriated Trust or Special Fund Receipts

Credit 4273 Interest Collected From Treasury

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities

Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Debit 7211 Losses on Disposition of Investments

Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

U.S. Government Standard General Ledger Account Transactions

C312 To record the receipt of cash from the sale or disposition of personal property collected for replacement property.

Comment: Sales proceeds on disposed personal property collected for a replacement property will have no budgetary entry until the obligation is subsequently incurred for the replacement property. In most cases, the proceeds will only be available for acquisition of the replacement property in the fiscal year that the old property was sold, then for 1 fiscal year thereafter. This entry may not be applicable to some agencies that have specific language in their legislation that allows them to keep the proceeds beyond 2 years.

*See USSGL implementation guidance "Disposition of Personal Property", which can be acquired on the USSGL Web site. Also review CFR 41, chapter 101 and GAO's Policy and Procedure Manual, dated May 1993, pages 7.5-8,9.

Transaction Origin: USSGL TC-5080

Budgetary Entry

*None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Debit 1310 Accounts Receivable

Debit 1759 Accumulated Depreciation on Equipment

Debit 1819 Accumulated Depreciation on Assets Under Capital Lease

Debit 1829 Accumulated Amortization on Leasehold Improvements

Debit 1839 Accumulated Amortization on Internal Use Software

Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment

Debit 7210 Losses on Disposition of Assets - Other

Credit 1750 Equipment

Credit 1820 Leasehold Improvements

Credit 1830 Internal-Use Software

Credit 1832 Internal-Use Software in Development

Credit 1890 Other General Property, Plant, and Equipment

Credit 7110 Gains on Disposition of Assets - Other

C314 To record the loss (or gain) from sale of foreclosed property without recourse.

Comment: Applicable to guaranteed loans. Credit USSGL account 1399 if there is a gain. Any gain or loss is borne by the Federal Government. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Transaction Origin: Credit reform case study

Budgetary Entry

Debit 4265 Actual Collections From Sale of Foreclosed Property Credit 4060 Anticipated Collections From Non-Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Debit 1399 Allowance for Subsidy
Credit 1551 Foreclosed Property

U.S. Government Standard General Ledger Account Transactions

C316 To record the loss (or 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.

Transaction Origin: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

Budgetary Entry

Debit 4265 Actual Collections From Sale of Foreclosed Property

Credit 4060 Anticipated Collections From Non-Federal Sources

Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1340 Interest Receivable Credit 1350 Loans Receivable Credit 1551 Foreclosed Property Credit 2110 Accounts Payable

C318 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.

Transaction Origin: Credit reform case study

Budgetary Entry

Debit 4265 Actual Collections From Sale of Foreclosed Property Credit 4060 Anticipated Collections From Non-Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Debit 1350 Loans Receivable

Credit 1551 Foreclosed Property

C320 To record the sale prior to maturity of investments in public debt securities at a discount and sold for a gain or loss by the revolving 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.

Budgetary Entry

Debit 4273 Interest Collected From Treasury

Credit 4070 Anticipated Collections From Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Transaction continued...

U.S. Government Standard General Ledger Account Transactions

Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt Debit 7211 Losses on Disposition of Investments

7211 Losses on Disposition of investments

Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Credit 1690 Other Investments

Credit 5311 Interest Revenue - Investments

Credit 7111 Gains on Disposition of Investments

C322 To record the sale prior to maturity of investments in public debt securities purchased at par or a premium and sold for a loss or gain by the revolving fund.

Comment: The budgetary entry is the amount of loss on the sale, which would be reversed if a gain is realized. Reverse USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Budgetary Entry

Debit 4070 Anticipated Collections From Federal Sources Credit 4273 Interest Collected From Treasury

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

and

Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 5311 Interest Revenue - Investments

Debit 7211 Losses on Disposition of Investments

Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1690 Other Investments

Credit 7111 Gains on Disposition of Investments

U.S. Government Standard General Ledger Account Transactions

C324 To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at a discount and sold for a gain or loss by the special or non-revolving trust fund.

Comment: The budgetary entry is the amount of a gain on the sale, which would be reversed if a loss was realized.

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts

Credit 4394 Receipts Unavailable for Obligation Upon Collection

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities

Debit 7211 Losses on Disposition of Investments

Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of

the Public Debt Securities

Credit 1690 Other Investments

Credit 7111 Gains on Disposition of Investments

C326 To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at par or premium and sold for a gain or loss by the special or non-revolving trust fund.

Comment: The budgetary entry is the amount of a gain on the sale, which would be reversed if a loss was realized.

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts

Credit 4394 Receipts Unavailable for Obligation Upon Collection

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

Debit 7211 Losses on Disposition of Investments

Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities

Credit 1690 Other Investments

Credit 5311 Interest Revenue - Investments

Credit 7111 Gains on Disposition of Investments

U.S. Government Standard General Ledger Account Transactions

C328 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.

Transaction Origin: USSGL implementation guidance; disposition of personal property

Budgetary Entry

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources

Credit 4060 Anticipated Collections From Non-Federal Sources

Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Debit 7210 Losses on Disposition of Assets - Other

Credit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable

Credit 1524 Inventory - Excess, Obsolete, and Unserviceable

Credit 7110 Gains on Disposition of Assets - Other

C329 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.

Transaction Origin: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

Budgetary Entry

Debit 4265 Actual Collections From Sale of Foreclosed Property

Credit 4060 Anticipated Collections From Non-Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Debit 7210 Losses on Disposition of Assets - Other

Credit 1551 Foreclosed Property

Credit 7110 Gains on Disposition of Assets - Other

C330 To record the sale of stockpile materials.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Debit 6500 Cost of Goods Sold

Credit 1572 Stockpile Materials Held for Sale

Credit 5900 Other Revenue

U.S. Government Standard General Ledger Account Transactions

C332 To record stockpile materials sold at a gain.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 1572 Stockpile Materials Held for Sale
Credit 7110 Gains on Disposition of Assets - Other

C334 To record stockpile materials sold at a loss.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Debit 7210 Losses on Disposition of Assets - Other
Credit 1572 Stockpile Materials Held for Sale

C336 To record the collection of sale proceeds from forfeited personal property sold.

Transaction Origin: For special fund transaction, see USSGL implementation guidance; receipts not available for obligation upon collection; for seized assets, see USSGL implementation guidance: accounting for inventory and related property.

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury Credit 5900 Other Revenue

and

Debit 2320 Deferred Credits
Credit 1541 Forfeited Property Held for Sale

U.S. Government Standard General Ledger Account Transactions

C340 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.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property; seized assets

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1541 Forfeited Property Held for Sale

C342 To record the proceeds from commodities sold.

Comment: For cost of goods sold, see USSGL TC-D612. 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.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources

Credit 4060 Anticipated Collections From Non-Federal Sources Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5100 Revenue From Goods Sold

C344 To record a loss on the sale of commodities.

Comment: For cost of goods sold, see USSGL TC-D612.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1569 Commodities - Allowance

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

U.S. Government Standard General Ledger Account Transactions

C345 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-D612.

Transaction Origin: USSGL TC-5080

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable

Debit 1529 Inventory - Allowance

Debit 1549 Forfeited Property - Allowance

Debit 1569 Commodities - Allowance

Debit 1599 Other Related Property - Allowance

Debit 1719 Accumulated Depreciation on Improvements to Land

Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations

Debit 1749 Accumulated Depreciation on Other Structures and Facilities

Debit 1819 Accumulated Depreciation on Assets Under Capital Lease

Debit 1829 Accumulated Amortization on Leasehold Improvements

Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment

Debit 7210 Losses on Disposition of Assets - Other

Credit 1511 Operating Materials and Supplies Held for Use

Credit 1521 Inventory Purchased for Resale

Credit 1525 Inventory - Raw Materials

Credit 1526 Inventory - Work-in-Process

Credit 1527 Inventory - Finished Goods

Credit 1541 Forfeited Property Held for Sale

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Credit 1591 Other Related Property

Credit 1711 Land and Land Rights

Credit 1712 Improvements to Land

Credit 1720 Construction-in-Progress

Credit 1730 Buildings, Improvements, and Renovations

Credit 1740 Other Structures and Facilities

Credit 1820 Leasehold Improvements

Credit 1890 Other General Property, Plant, and Equipment

Credit 5100 Revenue from Goods Sold

Credit 7110 Gains on Disposition of Assets - Other

C348 To record a receipt of cash from the sale or disposition of assets other than personal properties and investments.

Comment: For cost of goods sold, see USSGL TC-D612.

Transaction Origin: USSGL TC-5080

Budgetary Entry

Debit 4266 Other Actual Business Collection From Non-Federal Sources

Debit 4277 Other Actual Collection - Federal

Transaction continued...

U.S. Government Standard General Ledger Account Transactions

Credit 4060 Anticipated Collections From Non-Federal Sources

Credit 4070 Anticipated Collection From Federal Sources

Credit 4287 Other Federal Receivable

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Debit 1529 Inventory - Allowance

Debit 1549 Forfeited Property - Allowance

Debit 1569 Commodities - Allowance

Debit 1599 Other Related Property - Allowance

Debit 1719 Accumulated Depreciation on Improvements to Land

Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations

Debit 1749 Accumulated Depreciation on Other Structures and Facilities

Debit 7210 Losses on Disposition of Assets - Other

Credit 1511 Operating Materials and Supplies Held for Use

Credit 1521 Inventory Purchased for Resale

Credit 1525 Inventory - Raw Materials

Credit 1526 Inventory - Work-in-Process

Credit 1527 Inventory - Finished Goods

Credit 1541 Forfeited Property Held for Sale

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Credit 1591 Other Related Property

Credit 1711 Land and Land Rights

Credit 1712 Improvements to Land

Credit 1720 Construction-in-Progress

Credit 1730 Buildings, Improvements, and Renovations

Credit 1740 Other Structures and Facilities

Credit 5100 Revenue from Goods Sold

Credit 7110 Gains on Disposition of Assets - Other

C350 To record a receivable from another Federal entity for the sale or disposition of assets other than personal properties and investments.

Comment: For cost of goods sold, see USSGL TC-D612.

Transaction Origin: USSGL TC-5080

Budgetary Entry

Debit 4287 Other Federal Receivable

Credit 4070 Anticipated Collections From Federal Sources

Proprietary Entry

Debit 1310 Accounts Receivable

Debit 1529 Inventory - Allowance

Debit 1549 Forfeited Property - Allowance

Debit 1569 Commodities - Allowance

Debit 1599 Other Related Property - Allowance

Transaction continued...

U.S. Government Standard General Ledger Account Transactions

Debit 1719 Accumulated Depreciation on Improvements to Land

Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations

Debit 1749 Accumulated Depreciation on Other Structures and Facilities

Debit 1819 Accumulated Depreciation on Assets Under Capital Lease

Debit 1829 Accumulated Amortization on Leasehold Improvements

Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment

Debit 7210 Losses on Disposition of Assets - Other

Credit 1511 Operating Materials and Supplies Held for Use

Credit 1521 Inventory Purchased for Resale

Credit 1525 Inventory - Raw Materials

Credit 1526 Inventory - Work-in-Process

Credit 1527 Inventory - Finished Goods

Credit 1541 Forfeited Property Held for Sale

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Credit 1591 Other Related Property

Credit 1711 Land and Land Rights

Credit 1712 Improvements to Land

Credit 1720 Construction-in-Progress

Credit 1730 Buildings, Improvements, and Renovations

Credit 1740 Other Structures and Facilities

Credit 1820 Leasehold Improvements

Credit 1890 Other General Property, Plant, and Equipment

Credit 5100 Revenue from Goods Sold

Credit 7110 Gains on Disposition of Assets - Other

C351 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 (OMB) Circular No. A-11.

Transaction Origin: Transfer of Spending Authority from Offsetting Collection with Obligations Scenario

Budgetary Entry

Debit 4287 Other Federal Receivable

Credit 4210 Anticipated Reimbursements and Other Income

Proprietary Entry

Debit 1310 Accounts Receivable

Credit 5100 Revenue From Goods Sold

Credit 5200 Revenue From Services Provided

U.S. Government Standard General Ledger Account Transactions

D100 ADJUSTMENTS/ACCRUALS/NON-BUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND COLLECTIONS - Upward and Downward

D102 To record a downward adjustment to a prior-year unpaid expended authority and reduce the liability. The appropriation has expired.

Comment: If downward adjustment is material, credit USSGL account 7400 or 7401. If immaterial, credit USSGL account 6100. For a prior-period adjustment that does not require restatement, use USSGL account 7400 and if associated with a direct appropriation, also post USSGL TC-D702. For a prior-period adjustment that requires restatement, use USSGL account 7401 and if associated with a direct appropriation, also post USSGL TC-D704. Reverse USSGL TC-B134 for direct appropriations. Also post USSGL TC-E202 to track purchases.

Transaction Origin: USSGL TC2020, USSGL implementation guidance; prior-period adjustments

Budgetary Entry

Debit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 2110 Accounts Payable

Debit 2130 Contract Holdbacks

Debit 2190 Other Accrued Liabilities

Credit 1511 Operating Materials and Supplies Held for Use

Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Credit 1521 Inventory Purchased for Resale

Credit 1522 Inventory Held in Reserve for Future Sale

Credit 1525 Inventory - Raw Materials

Credit 1527 Inventory - Finished Goods

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Credit 1571 Stockpile Materials Held in Reserve

Credit 1572 Stockpile Materials Held for Sale

Credit 1591 Other Related Property

Credit 1711 Land and Land Rights

Credit 1712 Improvements to Land

Credit 1720 Construction-in-Progress

Credit 1730 Buildings, Improvements, and Renovations

Credit 1740 Other Structures and Facilities

Credit 1750 Equipment

Credit 1820 Leasehold Improvements

Credit 1830 Internal-Use Software

Credit 1832 Internal-Use Software in Development

Credit 1840 Other Natural Resources

Credit 1890 Other General Property, Plant, and Equipment

Credit 1990 Other Assets

Credit 6100 Operating Expenses/Program Costs

Credit 6500 Cost of Goods Sold

Credit 6900 Nonproduction Costs

Credit 7400 Prior-Period Adjustments - Not Restated

Credit 7401 Prior-Period Adjustments - Restated

U.S. Government Standard General Ledger Account Transactions

D104 To record a downward adjustment to a prior-year paid expended authority and collect a refund. The appropriation has expired.

Comment: If the downward adjustment is material, credit USSGL account 7400 or 7401. If the downward adjustment is immaterial, credit USSGL account 6100. For a prior-period adjustment that does not require restatement, use USSGL account 7400 and if associated with a direct appropriation, also post USSGL TC-D702. For a prior-period adjustment that requires restatement, use USSGL account 7401 and if associated with a direct appropriation, also post USSGL TC-D704. Also post USSGL TC-E202 to track purchases. Reverse USSGL TC-B134 for direct appropriations.

Transaction Origin: USSGL TC-2020, USSGL implementation guidance; prior-period adjustments

Budgetary Entry

Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1511 Operating Materials and Supplies Held for Use

Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Credit 1522 Inventory Held in Reserve for Future Sale

Credit 1525 Inventory - Raw Materials

Credit 1527 Inventory - Finished Goods

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Credit 1571 Stockpile Materials Held in Reserve

Credit 1572 Stockpile Materials Held for Sale

Credit 1591 Other Related Property

Credit 1711 Land and Land Rights

Credit 1712 Improvements to Land

Credit 1720 Construction-in-Progress

Credit 1730 Buildings, Improvements, and Renovations

Credit 1740 Other Structures and Facilities

Credit 1750 Equipment

Credit 1810 Assets Under Capital Lease

Credit 1820 Leasehold Improvements

Credit 1830 Internal-Use Software

Credit 1832 Internal-Use Software in Development

Credit 1840 Other Natural Resources

Credit 1890 Other General Property, Plant, and Equipment

Credit 1990 Other Assets

Credit 6100 Operating Expenses/Program Costs

Credit 6500 Cost of Goods Sold

Credit 6900 Nonproduction Costs

Credit 7400 Prior-Period Adjustments - Not Restated

Credit 7401 Prior-Period Adjustments - Restated

U.S. Government Standard General Ledger Account Transactions

D106 To record an upward adjustment of a prior-year unpaid expended authority and accrue additional liability. The appropriation has expired.

Comment: If funded by a direct appropriation, also post USSGL TC-B134. If the upward adjustment is material, debit USSGL account 7400 or 7401. If the upward adjustment is immaterial, debit USSGL account 6100. For a prior-period adjustment that does not require restatement, use USSGL account 7400 and if associated with a direct appropriation, reverse USSGL TC-D702. For a prior-period adjustment that requires restatement, use USSGL account 7401 and if associated with a direct appropriation, reverse USSGL TC-D704. Also post USSGL TC-E202 to track purchases.

Transaction Origin: USSGL budgetary accounting guide, USSGL implementation guidance; prior-period adjustments

Budgetary Entry

Debit 4650 Allotments - Expired Authority

Credit 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

Proprietary Entry

- Debit 1511 Operating Materials and Supplies Held for Use
- Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
- Debit 1521 Inventory Purchased for Resale
- Debit 1522 Inventory Held in Reserve for Future Sale
- Debit 1525 Inventory Raw Materials
- Debit 1527 Inventory Finished Goods
- Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
- Debit 1571 Stockpile Materials Held in Reserve
- Debit 1572 Stockpile Materials Held for Sale
- Debit 1591 Other Related Property
- Debit 1711 Land and Land Rights
- Debit 1712 Improvements to Land
- Debit 1720 Construction-in-Progress
- Debit 1730 Buildings, Improvements, and Renovations
- Debit 1740 Other Structures and Facilities
- Debit 1750 Equipment
- Debit 1820 Leasehold Improvements
- Debit 1830 Internal-Use Software
- Debit 1832 Internal-Use Software in Development
- Debit 1840 Other Natural Resources
- Debit 1890 Other General Property, Plant, and Equipment
- Debit 1990 Other Assets
- Debit 6100 Operating Expenses/Program Costs
- Debit 6500 Cost of Goods Sold
- Debit 6900 Nonproduction Costs
- Debit 7400 Prior-Period Adjustments Not Restated
- Debit 7401 Prior-Period Adjustments Restated
 - Credit 2110 Accounts Payable
 - Credit 2130 Contract Holdbacks
 - Credit 2190 Other Accrued Liabilities

U.S. Government Standard General Ledger Account Transactions

D108 To record a downward adjustment to a prior-year paid expended authority and collect a refund. The appropriation has not expired.

Comment: The offset to all downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, the Office of Management and Budget (OMB) approval for use of resources is required. If anticipated accounts are not used, credit USSGL account 4450. 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. If the downward adjustment is material, credit USSGL account 7400 or 7401. If the downward adjustment is immaterial, credit USSGL account 6100. For a prior-period adjustment that does not require restatement, use USSGL account 7400 and if associated with a direct appropriation, also post USSGL TC-D702. For a prior-period adjustment that requires restatement, use USSGL account 7401 and if associated with a direct appropriation, also post USSGL TC-D704. Reverse USSGL TC-B134 for direct appropriations. Also post USSGL TC-E202 to track purchases.

Transaction Origin: USSGL budgetary accounting guide, USSGL implementation guidance; prior-period adjustments

Budgetary Entry

Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected

Credit 4060 Anticipated Collections From Non-Federal Sources

Credit 4070 Anticipated Collections From Federal Sources

Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1511 Operating Materials and Supplies Held for Use

Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Credit 1521 Inventory Purchased for Resale

Credit 1522 Inventory Held in Reserve for Future Sale

Credit 1525 Inventory - Raw Materials

Credit 1527 Inventory - Finished Goods

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Credit 1571 Stockpile Materials Held in Reserve

Credit 1572 Stockpile Materials Held for Sale

Credit 1591 Other Related Property

Credit 1711 Land and Land Rights

Credit 1712 Improvements to Land

Credit 1720 Construction-in-Progress

Credit 1730 Buildings, Improvements, and Renovations

Credit 1740 Other Structures and Facilities

Credit 1750 Equipment

Credit 1810 Assets Under Capital Lease

Credit 1820 Leasehold Improvements

Credit 1830 Internal-Use Software

Credit 1832 Internal-Use Software in Development

Credit 1840 Other Natural Resources

Credit 1890 Other General Property, Plant, and Equipment

Credit 1990 Other Assets

Credit 6100 Operating Expenses/Program Costs

Credit 6900 Nonproduction Costs

Credit 7400 Prior-Period Adjustments - Not Restated

Credit 7401 Prior-Period Adjustments - Restated

U.S. Government Standard General Ledger Account Transactions

D110 To record a downward adjustment to a prior-year unpaid expended authority and reduce the related liability. The appropriation has not expired.

Comment: The offset to all downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, the Office of Management and Budget (OMB) approval for use of resources is required. If anticipated accounts are not used, credit USSGL account 4450. 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. If the downward adjustment is material, credit USSGL account 7400 or 7401. If the downward adjustment is immaterial, credit USSGL account 6100. For a prior-period adjustment that does not require restatement, use USSGL account 7400 and if associated with a direct appropriation, also post USSGL TC-D702. For a prior-period adjustment that requires restatement, use USSGL account 7401 and if associated with a direct appropriation, also post USSGL TC-D704. Reverse USSGL TC-B134 for direct appropriations. Also post USSGL TC-E202 to track purchases.

Transaction Origin: USSGL budgetary accounting guide, USSGL implementation guidance; prior-period adjustments

Budgetary Entry

Debit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries

Credit 4310 Anticipated Recoveries of Prior-Year Obligations

Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 2110 Accounts Pavable

Debit 2130 Contract Holdbacks

Debit 2190 Other Accrued Liabilities

Credit 1511 Operating Materials and Supplies Held for Use

Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Credit 1522 Inventory Held in Reserve for Future Sale

Credit 1525 Inventory - Raw Materials

Credit 1527 Inventory - Finished Goods

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Credit 1571 Stockpile Materials Held in Reserve

Credit 1572 Stockpile Materials Held for Sale

Credit 1591 Other Related Property

Credit 1711 Land and Land Rights

Credit 1712 Improvements to Land

Credit 1720 Construction-in-Progress

Credit 1730 Buildings, Improvements, and Renovations

Credit 1740 Other Structures and Facilities

Credit 1750 Equipment

Credit 1820 Leasehold Improvements

Credit 1830 Internal-Use Software

Credit 1832 Internal-Use Software in Development

Credit 1840 Other Natural Resources

Credit 1890 Other General Property, Plant, and Equipment

Credit 1990 Other Assets

Credit 6100 Operating Expenses/Program Costs

Credit 6900 Nonproduction Costs

Credit 7400 Prior-Period Adjustments - Not Restated

Credit 7401 Prior-Period Adjustments - Restated

U.S. Government Standard General Ledger Account Transactions

D112 To record a downward reestimate for loan subsidies in the financing account.

Transaction Origin: Credit reform case studies

Budgetary Entry

None

Proprietary Entry

Debit 5730 Financing Sources Transferred Out Without Reimbursement Credit 6199 Adjustment to Subsidy Expense

and

Debit 1399 Allowance for Subsidy Debit 2180 Loan Guarantee Liability Debit 6330 Other Interest Expenses Credit 2990 Other Liabilities

D114 To record an upward adjustment of prior-year undelivered orders when the bill is more than the original undelivered order. The authority has expired.

Comment: If funded by a direct appropriation, also post USSGL TC-B134. If the upward adjustment is material, debit USSGL account 7400 or 7401. If the upward adjustment is immaterial, debit USSGL account 6100. For a prior-period adjustment that does not require restatement, use USSGL account 7400 and if associated with a direct appropriation, reverse USSGL TC-D702. For a prior-period adjustment that requires restatement, use USSGL account 7401 and if associated with a direct appropriation, reverse USSGL TC-D704. Also post USSGL TC-E202 to track purchases.

Transaction Origin: USSGL TC2020, USSGL implementation guidance; prior-period adjustments

Budgetary Entry

Debit 4650 Allotments - Expired Authority

Debit 4801 Undelivered Orders - Obligations, Unpaid

Credit 4881 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use

Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Debit 1522 Inventory Held in Reserve for Future Sale

Debit 1525 Inventory - Raw Materials

Debit 1527 Inventory - Finished Goods

Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Debit 1571 Stockpile Materials Held in Reserve

Debit 1572 Stockpile Materials Held for Sale

Debit 1591 Other Related Property

Debit 1711 Land and Land Rights

Debit 1712 Improvements to Land

Debit 1720 Construction-in-Progress

Debit 1730 Buildings, Improvements, and Renovations

Transaction continued...

U.S. Government Standard General Ledger Account Transactions

Debit 1740 Other Structures and Facilities

Debit 1750 Equipment

Debit 1820 Leasehold Improvements

Debit 1830 Internal-Use Software

Debit 1832 Internal-Use Software in Development

Debit 1840 Other Natural Resources

Debit 1890 Other General Property, Plant, and Equipment

Debit 1990 Other Assets

Debit 6100 Operating Expenses/Program Costs

Debit 6500 Cost of Goods Sold

Debit 6900 Nonproduction Costs

Debit 7400 Prior-Period Adjustments - Not Restated

Debit 7401 Prior-Period Adjustments - Restated

Credit 2110 Accounts Payable

Credit 2130 Contract Holdbacks

Credit 2190 Other Accrued Liabilities

Credit 2590 Other Debt

Credit 2990 Other Liabilities

D116 To record an upward adjustment of prior-year undelivered orders when the bill is more than the original undelivered order. The authority has not expired.

Comment: If funded by a direct appropriation, also post USSGL TC-B134. If the upward adjustment is material, debit USSGL account 7400 or 7401. If the upward adjustment is immaterial, debit USSGL account 6100. For a prior-period adjustment that does not require restatement, use USSGL account 7400 and if associated with a direct appropriation, reverse USSGL TC-D702. For a prior-period adjustment that requires restatement, use USSGL account 7401 and if associated with a direct appropriation, reverse USSGL TC-D704. Also post USSGL TC-E202 to track purchases.

Transaction Origin: USSGL TC2020, USSGL implementation guidance; prior-period adjustments

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Debit 4801 Undelivered Orders - Obligations, Unpaid

Credit 4881 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid

Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use

Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Debit 1522 Inventory Held in Reserve for Future Sale

Debit 1525 Inventory - Raw Materials

Debit 1527 Inventory - Finished Goods

Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Debit 1571 Stockpile Materials Held in Reserve

Debit 1572 Stockpile Materials Held for Sale

Debit 1591 Other Related Property

Debit 1711 Land and Land Rights

Transaction continued...

U.S. Government Standard General Ledger Account Transactions

Debit 1712 Improvements to Land

Debit 1720 Construction-in-Progress

Debit 1730 Buildings, Improvements, and Renovations

Debit 1740 Other Structures and Facilities

Debit 1750 Equipment

Debit 1810 Assets Under Capital Lease

Debit 1830 Internal-Use Software

Debit 1832 Internal-Use Software in Development

Debit 1840 Other Natural Resources

Debit 1890 Other General Property, Plant, and Equipment

Debit 1990 Other Assets

Debit 6100 Operating Expenses/Program Costs

Debit 6500 Cost of Goods Sold

Debit 6900 Nonproduction Costs

Debit 7400 Prior-Period Adjustments - Not Restated

Debit 7401 Prior-Period Adjustments - Restated

Credit 2110 Accounts Payable

Credit 2130 Contract Holdbacks

Credit 2190 Other Accrued Liabilities

Credit 2590 Other Debt

Credit 2990 Other Liabilities

D118 To record an upward adjustment to prior-year unpaid unexpended obligations.

Comment: The goods, services, or invoice have not been received.

Transaction Origin: USSGL implementation guidance; upward and downward adjustments to expired appropriations

Budgetary Entry

Debit 4650 Allotments - Expired Authority

Credit 4881 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid

Proprietary Entry

None

D120 To record a downward adjustment to unpaid prior-year unexpended obligations.

Comment: The goods, services, or invoice have not been received.

Transaction Origin: USSGL implementation guidance; upward and downward adjustments to expired appropriations

Budgetary Entry

Debit 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries Credit 4650 Allotments - Expired Authority

Proprietary Entry

None

U.S. Government Standard General Ledger Account Transactions

D122 To record an upward adjustment to prepaid/advanced prior-year unexpended obligations.

Comment: The invoice has been paid, but goods and services have not been received.

Transaction Origin: USSGL implementation guidance; upward and downward adjustments to expired appropriations

Budgetary Entry

Debit 4650 Allotments - Expired Authority

Credit 4882 Upward Adjustment of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced

Proprietary Entry

Debit 1410 Advances to Others

Debit 1450 Prepayments

Credit 1010 Fund Balance With Treasury

D126 To record an upward adjustment to prior-year paid expended authority.

Comment: A corrected invoice was received and paid for goods and services previously received and paid. Also post USSGL TC-B134.

Transaction Origin: USSGL implementation guidance; upward and downward adjustments to expired appropriations

Budgetary Entry

Debit 4650 Allotments - Expired Authority

Credit 4982 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs

Credit 1010 Fund Balance With Treasury

D128 To record a downward adjustment to prior-year paid expended authority with no refund collected.

Transaction Origin: USSGL implementation guidance; upward and downward adjustments to expired appropriations

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable

Credit 6790 Other Expense Not Requiring Budgetary Resources

U.S. Government Standard General Ledger Account Transactions

D130 To record a downward adjustment to prior-year prepaid/advanced unexpended obligations with no refund collected.

Comment: The prepaid invoice is for more than a corrected invoice. Goods and services have not been received.

Transaction Origin: USSGL implementation guidance; upward and downward adjustments to expired appropriations

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable Credit 1410 Advances to Others

D132 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 expired.

Comment: The payroll and related benefit liabilities in this transaction are only for work-in-process. For other payroll-related transactions, see USSGL TCs-D404 through D410. Also post USSGL TC-B134 if funded by a direct appropriation. Also post USSGL TC-E202 to track purchases.

Transaction Origin: USSGL TC-2020

Budgetary Entry

Debit 4801 Undelivered Orders - Obligations, Unpaid

Debit 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries

Credit 4650 Allotments - Expired Authority

Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use

Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Debit 1521 Inventory Purchased for Resale

Debit 1522 Inventory Held in Reserve for Future Sale

Debit 1525 Inventory - Raw Materials

Debit 1527 Inventory - Finished Goods

Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Debit 1571 Stockpile Materials Held in Reserve

Debit 1572 Stockpile Materials Held for Sale

Debit 1591 Other Related Property

Debit 1711 Land and Land Rights

Debit 1712 Improvements to Land

Debit 1720 Construction-in-Progress

Debit 1730 Buildings, Improvements, and Renovations

Debit 1740 Other Structures and Facilities

Debit 1750 Equipment

Debit 1820 Leasehold Improvements

Debit 1830 Internal-Use Software

Transaction continued...

U.S. Government Standard General Ledger Account Transactions

Debit 1832 Internal-Use Software in Development

Debit 1840 Other Natural Resources

Debit 1890 Other General Property, Plant, and Equipment

Debit 1990 Other Assets

Debit 6100 Operating Expenses/Program Costs

Debit 6900 Nonproduction Costs

Credit 2110 Accounts Payable Credit 2130 Contract Holdbacks Credit 2190 Other Accrued Liabilities

Credit 2190 Other Accrued Liabilities

Credit 2210 Accrued Funded Payroll and Leave

Credit 2211 Withholdings Payable

Credit 2213 Employer Contributions and Payroll Taxes Payable

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 (OMB) approval for use of resources is required. When anticipated accounts are not used, credit USSGL account 4450. Also post USSGL TC-B134 if funded by a direct appropriation. Also post USSGL TC-A122 if recoveries were previously anticipated and apportioned or USSGL TC-A123 if recoveries were previously anticipated in programs exempt from apportionment. The payroll and related benefit liabilities in this transaction are only for work-in-process. For other payroll-related transactions, see USSGL TCs-D404 through D410. Also post USSGL TC-E202 to track purchases.

Transaction Origin: USSGL budgetary accounting guide

Budgetary Entry

Debit 4801 Undelivered Orders - Obligations, Unpaid

Debit 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries

Credit 4310 Anticipated Recoveries of Prior-Year Obligations

Credit 4450 Unapportioned Authority

Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use

Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Debit 1521 Inventory Purchased for Resale

Debit 1522 Inventory Held in Reserve for Future Sale

Debit 1525 Inventory - Raw Materials

Debit 1527 Inventory - Finished Goods

Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Debit 1571 Stockpile Materials Held in Reserve

Debit 1572 Stockpile Materials Held for Sale

Debit 1591 Other Related Property

Debit 1711 Land and Land Rights

Debit 1712 Improvements to Land

Debit 1720 Construction-in-Progress

Debit 1730 Buildings, Improvements, and Renovations

Transaction continued...

U.S. Government Standard General Ledger Account Transactions

Debit 1740 Other Structures and Facilities

Debit 1750 Equipment

Debit 1820 Leasehold Improvements

Debit 1830 Internal-Use Software

Debit 1832 Internal-Use Software in Development

Debit 1840 Other Natural Resources

Debit 1890 Other General Property, Plant, and Equipment

Debit 1990 Other Assets

Debit 6100 Operating Expenses/Program Costs

Debit 6900 Nonproduction Costs

Credit 2110 Accounts Payable

Credit 2130 Contract Holdbacks

Credit 2190 Other Accrued Liabilities

Credit 2211 Withholdings Payable

Credit 2213 Employer Contributions and Payroll Taxes Payable

D136 To record the amount of unfunded indefinite contract authority that is withdrawn due to recoveries of prior-year obligations.

Transaction Origin: USSGL implementation guidance; contract authority case studies

Budgetary Entry

Debit 4871 Downward Adjustment of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries Credit 4450 Unapportioned Authority

Debit 4450 Unapportioned Authority

Credit 4134 Contract Authority Withdrawn

Proprietary Entry

None

D138 To record the amount of indefinite borrowing authority that is withdrawn due to recoveries of prior-year obligations.

Transaction Origin: USSGL implementation guidance; borrowing authority case studies

Budgetary Entry

Debit 4871 Downward Adjustment of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries Credit 4450 Unapportioned Authority

Debit 4450 Unapportioned Authority

Credit 4144 Borrowing Authority Withdrawn

Proprietary Entry

None

U.S. Government Standard General Ledger Account Transactions

D200 ADJUSTMENTS/ACCRUALS/NON-BUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND COLLECTIONS - Writeoffs

D202 To record an allowance for a reduction in revenue from non-Federal sources when realization is not probable (less likely than not).

Comment: It includes tax return allowances and price redetermination, but not bad debt. See USSGL TC-D216 for custodial revenue.

Transaction Origin: USSGL implementation guidance; FASAB #7, accounting for revenue and other financing sources

Budgetary Entry

None

Proprietary Entry

Debit 5109 Contra Revenue for Goods Sold

Debit 5209 Contra Revenue for Services Provided

Debit 5317 Contra Revenue for Interest Revenue - Loans Receivable

Debit 5318 Contra Revenue for Interest Revenue - Investments

Debit 5319 Contra Revenue for Interest Revenue - Other

Debit 5329 Contra Revenue for Penalties, Fines, and Administrative Fees

Debit 5409 Contra Revenue for Benefit Program Revenue

Debit 5509 Contra Revenue for Insurance and Guarantee Premium Revenue

Debit 5609 Contra Revenue for Donations - Financial Resources

Debit 5619 Contra Donated Revenue - Nonfinancial Resources

Debit 5809 Contra Revenue for Taxes

Debit 5909 Contra Revenue for Other Revenue

Credit 1319 Allowance for Loss on Accounts Receivable

Credit 1329 Allowance for Loss on Taxes Receivable

Credit 1349 Allowance for Loss on Interest Receivable

Credit 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable

D204 To record the estimated allowance for bad debts related to non-credit-reform receivables.

Transaction Origin: USSGL implementation guidance; FASAB #4, Managerial Cost Accounting Concepts

Budgetary Entry

None

Proprietary Entry

Debit 6720 Bad Debt Expense

Credit 1319 Allowance for Loss on Accounts Receivable

Credit 1349 Allowance for Loss on Interest Receivable

Credit 1359 Allowance for Loss on Loans Receivable

U.S. Government Standard General Ledger Account Transactions

D205 To record the writeoff of penalties, fines, and administrative fees receivable.

Budgetary Entry

None

Proprietary Entry

Debit 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable Credit 1360 Penalties, Fines, and Administrative Fees Receivable

D206 To record the writeoff of accounts receivable.

Transaction Origin: USSGL TC-4105

Budgetary Entry

None

Proprietary Entry

Debit 1319 Allowance for Loss on Accounts Receivable Credit 1310 Accounts Receivable

D207 To record the writeoff of taxes receivable.

Transaction Origin: USSGL implementation guidance; miscellaneous receipts

Budgetary Entry

None

Proprietary Entry

Debit 1329 Allowance for Loss on Taxes Receivable Credit 1325 Taxes Receivable

D208 To record the writeoff of loans receivable for loans made before fiscal 1992.

Transaction Origin: USSGL TC-4115

Budgetary Entry

None

Proprietary Entry

Debit 1359 Allowance for Loss on Loans Receivable Credit 1350 Loans Receivable

U.S. Government Standard General Ledger Account Transactions

D210 To record the writeoff of loans receivable and interest receivable for credit reform loans made after fiscal 1991.

Budgetary Entry

None

Proprietary Entry

Debit 1399 Allowance for Subsidy
Credit 1340 Interest Receivable
Credit 1350 Loans Receivable

D212 To record the writeoff of interest receivable.

Budgetary Entry

None

Proprietary Entry

Debit 1349 Allowance for Loss on Interest Receivable Credit 1340 Interest Receivable

D213 To record the writeoff of assets other than investments.

Budgetary Entry

None

Proprietary Entry

Debit 1529 Inventory - Allowance

Debit 1549 Forfeited Property - Allowance

Debit 1569 Commodities - Allowance

Debit 1599 Other Related Property - Allowance

Debit 1719 Accumulated Depreciation on Improvements to Land

Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations

Debit 1749 Accumulated Depreciation on Other Structures and Facilities

Debit 1759 Accumulated Depreciation on Equipment

Debit 1819 Accumulated Depreciation on Assets Under Capital Lease

Debit 1829 Accumulated Amortization on Leasehold Improvements

Debit 1839 Accumulated Amortization on Internal Use Software

Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment

Debit 7210 Losses on Disposition of Assets - Other

Credit 1511 Operating Materials and Supplies Held for Use

Credit 1521 Inventory Purchased for Resale

Credit 1525 Inventory - Raw Materials

Credit 1526 Inventory - Work-in-Process

Transaction continued...

U.S. Government Standard General Ledger Account Transactions

Credit 1527 Inventory - Finished Goods

Credit 1541 Forfeited Property Held for Sale

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Credit 1591 Other Related Property

Credit 1711 Land and Land Rights

Credit 1712 Improvements to Land

Credit 1720 Construction-in-Progress

Credit 1730 Buildings, Improvements, and Renovations

Credit 1740 Other Structures and Facilities

Credit 1750 Equipment

Credit 1820 Leasehold Improvements

Credit 1830 Internal-Use Software

Credit 1832 Internal-Use Software in Development

Credit 1890 Other General Property, Plant, and Equipment

D214 To record the accrued estimated uncollectible exchange revenue collected for others in miscellaneous receipts.

Transaction Origin: USSGL implementation guidance; miscellaneous receipts

Budgetary Entry

None

Proprietary Entry

Debit 6720 Bad Debt Expense

Credit 1319 Allowance for Loss on Accounts Receivable

Credit 1349 Allowance for Loss on Interest Receivable

Credit 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable

and

Debit 2980 Custodial Liability

Credit 6190 Contra Bad Debt Expense - Incurred for Others

D216 To record the accrued estimated uncollectible nonexchange custodial revenue in a miscellaneous receipts account.

Comment: See USSGL TC-D202 for other than custodial revenue.

Budgetary Entry

None

Proprietary Entry

Debit 5317 Contra Revenue for Interest Revenue - Loans Receivable

Debit 5318 Contra Revenue for Interest Revenue - Investments

Debit 5319 Contra Revenue for Interest Revenue - Other

Debit 5329 Contra Revenue for Penalties, Fines, and Administrative Fees

Debit 5809 Contra Revenue for Taxes

Debit 5909 Contra Revenue for Other Revenue

Transaction continued...

U.S. Government Standard General Ledger Account Transactions

Credit 1319 Allowance for Loss on Accounts Receivable

Credit 1329 Allowance for Loss on Taxes Receivable

Credit 1349 Allowance for Loss on Interest Receivable

Credit 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable

Debit 2980 Custodial Liability

Credit 5991 Accrued Collections for Others

D218 To record an adjustment to loans receivable based on acquired collateral property.

Transaction Origin: Credit reform case studies

Budgetary Entry

None

Proprietary Entry

Debit 1349 Allowance for Loss on Interest Receivable

Debit 1551 Foreclosed Property

Credit 1340 Interest Receivable

Credit 1350 Loans Receivable

Credit 1559 Foreclosed Property - Allowance

Credit 2910 Prior Liens Outstanding on Acquired Collateral

D220 To record an adjustment for actual loss of inventory.

Transaction Origin: USSGL TC-5035

Budgetary Entry

None

Proprietary Entry

Debit 1529 Inventory - Allowance

Credit 1521 Inventory Purchased for Resale

Credit 1522 Inventory Held in Reserve for Future Sale

Credit 1523 Inventory Held for Repair

Credit 1524 Inventory - Excess, Obsolete, and Unserviceable

Credit 1525 Inventory - Raw Materials

Credit 1526 Inventory - Work-in-Process

Credit 1527 Inventory - Finished Goods

U.S. Government Standard General Ledger Account Transactions

D222 To record an adjustment for actual loss of forfeited property.

Transaction Origin: USSGL TC-5035

Budgetary Entry

None

Proprietary Entry

Debit 1549 Forfeited Property - Allowance

Credit 1541 Forfeited Property Held for Sale

Credit 1542 Forfeited Property Held for Donation or Use

D224 To record an adjustment for actual loss of commodities.

Transaction Origin: USSGL TC-5035

Budgetary Entry

None

Proprietary Entry

Debit 1569 Commodities - Allowance

Credit 1561 Commodities Held Under Price Support and Stabilization Support

D226 To record assets purchased to store environmental waste from past operations at net book value of zero.

Transaction Origin: USSGL implementation guidance; environmental cleanup cost case study

Budgetary Entry:

None

Proprietary Entry:

Debit 2995 Estimated Cleanup Cost Liability

Credit 1749 Accumulated Depreciation - Other Structures and Facilities

U.S. Government Standard General Ledger Account Transactions

D300 ADJUSTMENTS/ACCRUALS/NON-BUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND COLLECTIONS - Reclassification/Revaluation

D302 To record an increase in the imprest fund.

Comment: Reverse when funds are returned to fund balance with Treasury. Imprest funds unobligated per FMS 2108: Yearend Closing Statement. Obligate at the time replenished rather than when created. See the Treasury Financial Manual guidance on X funds.

Transaction Origin: USSGL TC-3035

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Credit 4700 Commitments - Programs Subject to Apportionment

Proprietary Entry

Debit 1120 Imprest Funds

Credit 1010 Fund Balance With Treasury

D303 To record clearing of the prior year imprest fund from an annual year Treasury Appropriation Fund Symbol (TAFS) at the beginning of the next fiscal year.

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury Credit 1120 Imprest Fund

D304 To record the classification of amounts from deposit funds and clearing accounts to appropriate funds. This includes return of escrow amounts and erroneous receipts and disbursing escrow monies to pay bills, taxes, and insurance.

Transaction Origin: USSGL TC-3045

Budgetary Entry

None

Proprietary Entry

Debit 2400 Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections

Credit 1010 Fund Balance With Treasury

Credit 1190 Other Cash

Credit 1532 Seized Cash Deposited

D306 To record the reclassification of expended balances held back from contractors from accounts payable.

Transaction Origin: USSGL TC-3155

Budgetary Entry

None

Proprietary Entry

Debit 2110 Accounts Payable

Credit 2130 Contract Holdbacks

U.S. Government Standard General Ledger Account Transactions

D307 To record the transfer of construction-in-progress to capitalized assets or expenses.

Transaction Origin: USSGL TC-5020

Budgetary Entry

None

Proprietary Entry

Debit 1712 Improvements to Land

Debit 1730 Buildings, Improvements, and Renovations

Debit 1740 Other Structures and Facilities

Debit 1750 Equipment

Debit 1820 Leasehold Improvements

Debit 6100 Operating Expenses/Program Costs Credit 1720 Construction-in-Progress

D308 To record the realization that contractor-developed software-in-development is in production.

Budgetary Entry

None

Proprietary Entry

Debit 1830 Internal-Use Software

Credit 1832 Internal-Use Software in Development

D309 To record the reclassification of expenses to "in-process type" asset accounts.

Comment: Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 6000 series and then offset those amounts using the USSGL account 6610 when the costs are capitalized to the appropriate "in-process type" account.

Budgetary Entry

None

Proprietary Entry

Debit 1526 Inventory - Work-in-Process

Debit 1720 Construction-in-Progress

Debit 1832 Internal-Use Software in Development

Credit 6600 Applied Overhead

Credit 6610 Cost Capitalization Offset

U.S. Government Standard General Ledger Account Transactions

D310 To record the raw materials used to produce goods.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1526 Inventory - Work-in-Process Credit 1525 Inventory - Raw Materials

D311 To record the revaluation of foreclosed property.

Transaction Origin: USSGL implementation guidance; Guide to Basic Accounting and Reporting for Foreclosed Property in Federal Credit Reform Programs (Appendix 1)

Budgetary Entry

None

Proprietary Entry

Debit 6790 Other Expenses Not Requiring Budgetary Resources Credit 1559 Foreclosed Property - Allowance

D312 To record completed inventory items.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1527 Inventory - Finished Goods

Credit 1526 Inventory - Work-in-Process

D314 To record the reclassification of inventory held for sale that meets management's criteria for future sale.

Comment: Reverse entry when assets become saleable.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1522 Inventory Held in Reserve for Future Sale Credit 1521 Inventory Purchased for Resale

Credit 1527 Inventory - Finished Goods

U.S. Government Standard General Ledger Account Transactions

D316 To record the reclassification of damaged, irreparable inventory held for sale.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1524 Inventory - Excess, Obsolete, and Unserviceable

Debit 7290 Other Losses

Credit 1521 Inventory Purchased for Resale Credit 1527 Inventory - Finished Goods

D317 To record damaged inventory items that need repair.

Comment: Reverse this entry when repairs are completed.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related

Property

Budgetary Entry

None

Proprietary Entry

Debit 1523 Inventory Held for Repair

Credit 1521 Inventory Purchased for Resale Credit 1527 Inventory - Finished Goods

D318 To record the turn-in of a broken part from operating materials and supplies held for repair.

Comment: Also post USSGL TC-D320.

Budgetary Entry

None

Proprietary Entry

Debit 1514 Operating Materials and Supplies Held for Repair

Credit 6790 Other Expenses Not Requiring Budgetary Resources

D319 To record the revaluation of a turned-in broken part from operating materials and supplies held for repair based on estimated repair costs.

Comment: Reverse this entry when the repaired broken part is returned to stock as a serviceable item. See USSGL TC-D318.

Budgetary Entry

None

Proprietary Entry

Debit 6790 Other Expenses Not Requiring Budgetary Resources Credit 1519 Operating Materials and Supplies Allowance

U.S. Government Standard General Ledger Account Transactions

D320 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-D318 and D319.

Budgetary Entry

None

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use Credit 1514 Operating Materials and Supplies Held for Repair

D321 To record prior-period adjustments for transitions to the allowance method for estimated repair costs not previously recorded.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 7401 Prior-Period Adjustments - Restated Credit 1529 Inventory - Allowance

D322 To record damaged inventory, using the direct method, items that need repairs.

Comment: Inventory held for repair is valued the same as a serviceable item less estimated repair costs. **Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1523 Inventory Held for Repair
Debit 6100 Operating Expenses/Program Costs
Credit 1521 Inventory Purchased for Resale
Credit 1527 Inventory - Finished Goods

D324 To record prior-year adjustments for transitions to the direct method for estimated repair costs not previously recorded.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 7401 Prior-Period Adjustments - Restated Credit 1523 Inventory Held for Repair

U.S. Government Standard General Ledger Account Transactions

D326 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

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1529 Inventory - Allowance Debit 6500 Cost of Goods Sold Credit 1527 Inventory - Finished Goods

D328 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.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1521 Inventory Purchased for Resale Debit 1527 Inventory - Finished Goods Credit 1529 Inventory - Allowance

D330 To record the classification of operating materials and supplies held for use that were damaged and cannot be consumed in operations. This entry also applies to excess or obsolete operating materials and supplies when the net realizable value is less than the book value.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable Debit 7290 Other Losses

Credit 1511 Operating Materials and Supplies Held for Use

U.S. Government Standard General Ledger Account Transactions

D332 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.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use Credit 1511 Operating Materials and Supplies Held for Use

D334 To reclassify the excess or reserved assets to assets held for use.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use

Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Credit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable

D336 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.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 7290 Other Losses

Credit 1571 Stockpile Materials Held in Reserve Credit 1572 Stockpile Materials Held for Sale

U.S. Government Standard General Ledger Account Transactions

D338 To record a permanent decline in value of stockpile materials that is unusual, infrequent, and material in dollar amount.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 7300 Extraordinary Items

Credit 1571 Stockpile Materials Held in Reserve Credit 1572 Stockpile Materials Held for Sale

D340 To reclassify stockpile materials authorized to be sold.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1572 Stockpile Materials Held for Sale

Credit 1571 Stockpile Materials Held in Reserve

D342 To record the forfeiture of a seized monetary instrument.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 2990 Other Liabilities

Credit 1531 Seized Monetary Instrument

Debit 1541 Forfeited Property Held for Sale

Credit 5900 Other Revenue

D344 To record the conversion to cash for a forfeited monetary instrument.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1110 Undeposited Collections

Credit 1541 Forfeited Property Held for Sale

U.S. Government Standard General Ledger Account Transactions

D346 To record forfeited personal property placed into official use.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 2320 Deferred Credits

Debit 1542 Forfeited Property Held for Donation or Use

Credit 5900 Other Revenue

Credit 1541 Forfeited Property Held for Sale

D348 To record forfeited personal property placed into official use at the end of the year and not depreciated. **Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1750 Equipment

Credit 1542 Forfeited Property Held for Donation or Use

D350 To record forfeited personal property authorized to be distributed/donated to another entity.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 2320 Deferred Credits

Credit 2990 Other Liabilities

Debit 1542 Forfeited Property Held for Donation or Use Credit 1541 Forfeited Property Held for Sale

U.S. Government Standard General Ledger Account Transactions

D352 To record an adjustment to the net realizable value of commodities.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 7290 Other Losses

Credit 1569 Commodities Allowance

D354 To record inventory that has been lost and deemed immaterial.

Comment: Reverse this entry for immaterial inventory that has been found.

Budgetary Entry

None

Proprietary Entry

Debit 6500 Cost of Goods Sold

Debit 6790 Other Expenses Not Requiring Budgetary Resources

Credit 1511 Operating Materials and Supplies Held for Use

Credit 1521 Inventory Purchased for Resale

D355 To record inventory that has been lost and deemed material.

Budgetary Entry

None

Proprietary Entry

Debit 7290 Other Losses

Credit 1511 Operating Materials and Supplies Held for Use

Credit 1521 Inventory Purchased for Resale

D356 To record inventory that has been found and deemed material.

Budgetary Entry

None

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use

Debit 1521 Inventory Purchased for Resale

Credit 7190 Other Gains

U.S. Government Standard General Ledger Account Transactions

D358 To record a loss from the revaluation of foreign currency at the end of an accounting period.

Transaction Origin: USSGL implementation guidance "Accounting for Purchased Foreign Currency"

Comment: Agencies that have Foreign Currency Account Symbols in the X7000 series refer to USSGL TCs-C192, C194, C230, D362, and D364.

Budgetary Entry

None

Proprietary Entry

Debit 7290 Other Losses

Credit 1200 Foreign Currency

D360 To record a gain from the revaluation of foreign currency at the end of an accounting period.

Transaction Origin: USSGL implementation guidance "Accounting for Purchased Foreign Currency"

Comment: Agencies that have Foreign Currency Account Symbols in the X7000 series refer to USSGL TCs-C192, C194, C230, D362, and D364.

Budgetary Entry

None

Proprietary Entry

Debit 1200 Foreign Currency Credit 7190 Other Gains

D362 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.

Transaction Origin: USSGL implementation guidance "Accounting for X7000 Accounts"

Comment: Agencies that have Foreign Currency Account Symbol (X7000 series) will make this entry.

Budgetary Entry

None

Proprietary Entry

Debit 7290 Other Losses

Credit 1310 Accounts Receivable Credit 1200 Foreign Currency

U.S. Government Standard General Ledger Account Transactions

D364 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.

Transaction Origin: USSGL implementation guidance "Accounting for X7000 Accounts"

Comment: Agencies that have Foreign Currency Account Symbol (X7000 series) will make this entry.

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable Debit 1200 Foreign Currency Credit 7190 Other Gains

D366 To record the interest accruals on loan guarantee liabilities and the present value of its loans.

Transaction Origin: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide

Budgetary Entry

None

Proprietary Entry

Debit 1399 Allowance for Subsidy

Credit 2180 Loan Guarantee Liability

Credit 6790 Other Expenses Not Requiring Budgetary Resources

U.S. Government Standard General Ledger Account Transactions

D400 ADJUSTMENTS/ACCRUALS/NON-BUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND COLLECTIONS - Accruals

D402 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-D404 for benefit expenses. Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 6000 series and then offset those amounts using the USSGL account 6610 when the costs are capitalized to the appropriate "in-process type" account

Transaction Origin: USSGL TC-2045

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Debit 4801 Undelivered Orders - Obligations, Unpaid

Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs

Debit 6500 Cost of Goods Sold

Debit 6900 Nonproduction Costs
Credit 2190 Other Accrued Liabilities

Credit 2210 Accrued Funded Payroll and Leave

Credit 2211 Withholdings Payable

D404 To record the accrued benefit at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the employer agency.

Comment: If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period.

Transaction Origin: USSGL TC-2045

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Debit 4801 Undelivered Orders - Obligations, Unpaid

Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs

Debit 6400 Benefit Expense

Credit 2213 Employer Contributions and Payroll Taxes Payable

U.S. Government Standard General Ledger Account Transactions

D406 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.

Transaction Origin: USSGL TC-2045

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Debit 4801 Undelivered Orders - Obligations, Unpaid

Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 2610 Actuarial Pension Liability

Debit 6400 Benefit Expense

Credit 2160 Entitlement Benefits Due and Payable

Credit 2215 Other Post-Employment Benefits Due and Payable

Credit 2216 Pension Benefits Due and Payable to Beneficiaries

Credit 2217 Benefit Premiums Payable to Carriers

Credit 2218 Life Insurance Benefits Due and Payable to Beneficiaries

D408 To record the accrued liabilities other than payroll and benefits at the end of the accounting period for unpaid estimated costs incurred.

Comment: If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period.

Transaction Origin: USSGL TC-2045

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Debit 4801 Undelivered Orders - Obligations, Unpaid

Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs Credit 2190 Other Accrued Liabilities

U.S. Government Standard General Ledger Account Transactions

D410 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-D614 when the actual costs are lower or greater than the estimate. If funded by a direct appropriation, also post USSGL TC-B134.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 1529 Inventory - Allowance Credit 2110 Accounts Payable

U.S. Government Standard General Ledger Account Transactions

D500 ADJUSTMENTS/ACCRUALS OTHER THAN DISBURSEMENTS AND COLLECTIONS - Depreciation, Amortization, and Depletion

D502 To record an adjustment for under-applied overhead deemed immaterial.

Transaction Origin: USSGL implementation guidance; FASAB #4 and #7, Managerial Cost Accounting Concepts/Accounting for Revenue and Other Financing Sources

Budgetary Entry

None

Proprietary Entry

Debit 6500 Cost of Goods Sold Debit 6600 Applied Overhead

> Credit 6100 Operating Expenses/Program Costs Credit 6710 Depreciation, Amortization, and Depletion

D504 To record an adjustment for over-applied overhead deemed immaterial.

Transaction Origin: USSGL implementation guidance; FASAB #4 and #3, Managerial Cost Accounting Concepts/Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 6600 Applied Overhead

Credit 6100 Operating Expenses/Program Costs

Credit 6500 Cost of Goods Sold

Credit 6710 Depreciation, Amortization, and Depletion

D506 To record adjustments for under-applied overhead and to prorate the difference between the actual and applied, if the amount is material.

Transaction Origin: USSGL implementation guidance; FASAB #4 and #3, Managerial Cost Accounting Concepts/Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1526 Inventory - Work-in-Process Debit 1527 Inventory - Finished Goods

Debit 6500 Cost of Goods Sold

Debit 6600 Applied Overhead

Credit 6100 Operating Expenses/Program Costs Credit 6710 Depreciation, Amortization, and Depletion

U.S. Government Standard General Ledger Account Transactions

D508 To record adjustments for over-applied overhead and to prorate the difference between the actual and applied, if the amount is material.

Transaction Origin: USSGL implementation guidance; FASAB #4, Managerial Cost Accounting Concepts

Budgetary Entry

None

Proprietary Entry

Debit 6600 Applied Overhead

Credit 1526 Inventory - Work-in-Process Credit 1527 Inventory - Finished Goods

Credit 6100 Operating Expenses/Program Costs

Credit 6500 Cost of Goods Sold

Credit 6710 Depreciation, Amortization, and Depletion

D510 To record the amortization of the discount on Federal and non-Federal securities that does not affect budgetary resources.

Comment: Reverse entry for amortization of a premium

Budgetary Entry

None

Proprietary Entry

- Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
- Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
- Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Credit 5311 Interest Revenue - Investments

D512 To record the amortization of subsidy for direct loans.

Transaction Origin: Credit reform direct loan case study

Budgetary Entry

None

Proprietary Entry

Debit 1399 Allowance for Subsidy

Credit 5310 Interest Revenue - Other

U.S. Government Standard General Ledger Account Transactions

D514 To record depreciation, amortization, and depletion expense on assets other than investments.

Transaction Origin: USSGL TC-5070

Budgetary Entry

None

Proprietary Entry

Debit 6710 Depreciation, Amortization, and Depletion

Credit 1719 Accumulated Depreciation on Improvements to Land

Credit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations

Credit 1749 Accumulated Depreciation on Other Structures and Facilities

Credit 1759 Accumulated Depreciation on Equipment

Credit 1819 Accumulated Depreciation on Assets Under Capital Lease

Credit 1829 Accumulated Amortization on Leasehold Improvement

Credit 1839 Accumulated Amortization on Internal Use Software

Credit 1849 Allowance for Depletion

Credit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment

D516 To record accrued and compounded interest on the liability of loan guarantees.

Transaction Origin: USSGL implementation guidance; credit reform guarantee loan case study

Budgetary Entry

None

Proprietary Entry

Debit 6330 Other Interest Expenses

Credit 2180 Loan Guarantee Liability

U.S. Government Standard General Ledger Account Transactions

D600 ADJUSTMENTS/ACCRUALS/NON-BUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND COLLECTIONS - Accumulated and Allocated Cost Not in Categories Above

D602 To record the imputed costs and related imputed financing sources.

Transaction Origin: USSGL implementation guidance; FASAB #7, Accounting for Revenue and Other Financing Sources

Budgetary Entry

None

Proprietary Entry

Debit 6730 Imputed Costs

Credit 5780 Imputed Financing Sources

D604 To record the application of overhead expenses to work-in-process.

Transaction Origin: USSGL TC-2040

Budgetary Entry

None

Proprietary Entry

Debit 1526 Inventory - Work-in-Process Credit 6600 Applied Overhead

Credit 6710 Depreciation, Amortization, and Depletion

D606 To record the inventory used for operations.

Transaction Origin: USSGL TC-5010

Budgetary Entry

None

Proprietary Entry

Debit 6790 Other Expenses Not Requiring Budgetary Resources

Credit 1511 Operating Materials and Supplies Held for Use

Credit 1525 Inventory - Raw Materials Credit 1526 Inventory - Work-in-Process

Credit 1527 Inventory - Finished Goods

U.S. Government Standard General Ledger Account Transactions

D612 To record cost of goods sold.

Comment: To record sales proceeds, see USSGL TCs-A310 and C186.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related

Property

Budgetary Entry

None

Proprietary Entry

Debit 6500 Cost of Goods Sold

Credit 1521 Inventory Purchased for Resale

Credit 1527 Inventory - Finished Goods

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

D614 To record the estimated repair costs for an item using the allowance method.

Comment: See USSGL TC-D322 for direct method.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related

Property

Budgetary Entry

None

Proprietary Entry

Debit 6800 Future Funded Expenses

Credit 1529 Inventory - Allowance

D616 To record actual repair costs using the direct method.

Comment: See USSGL TC-D618 to capitalize repairs up to the serviceable value of the item. If funded by a direct

appropriation, also post USSGL TC-B134.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related

Property

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 1523 Inventory Held for Repair

Debit 6100 Operating Expenses/Program Costs

Credit 2110 Accounts Payable

U.S. Government Standard General Ledger Account Transactions

D618 To capitalize previously expensed repair costs up to the serviceable value of the inventory item using the direct method.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1523 Inventory Held for Repair Credit 6100 Operating Expenses/Program Costs

D620 To record stockpile materials issued for use under the consumption method.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs Credit 1571 Stockpile Materials Held in Reserve

D622 To record a lien of real and intangible forfeited property in the allowance account.

Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs Credit 1549 Forfeited Property Allowance

U.S. Government Standard General Ledger Account Transactions

D700 ADJUSTMENTS/ACCRUALS/NON-BUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND COLLECTIONS - Prior-Period Adjustments

D702 To record appropriations used for a prior period that was a result of a change in accounting principle.

Transaction origin: USSGL implementation guidance; prior-period adjustments

Budgetary Entry

None

Proprietary Entry

Debit 3109 Unexpended Appropriations - Prior-Period Adjustments - Not Restated Credit 5709 Expended Appropriations - Prior-Period Adjustments - Not Restated

D704 To record appropriations used for a prior period that was a result of a correction of an error.

Transaction origin: USSGL implementation guidance; prior-period adjustments

Budgetary Entry

None

Proprietary Entry

Debit 3108 Unexpended Appropriations - Prior-Period Adjustments - Restated Credit 5708 Expended Appropriations - Prior-Period Adjustments - Restated

U.S. Government Standard General Ledger Account Transactions

D800 ADJUSTMENTS/ACCRUALS/NON-BUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND COLLECTIONS -Transfers Without Budgetary Impact

D802 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.

Transaction Origin: USSGL implementation guidance; FASAB #6 and #8, accounting for property, plant, and equipment/supplementary stewardship reporting

Budgetary Entry

None

Proprietary Entry

Debit 1719 Accumulated Depreciation on Improvements to Land

Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations

Debit 1749 Accumulated Depreciation on Other Structures and Facilities

Debit 1759 Accumulated Depreciation on Equipment

Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment

Debit 7210 Losses on Disposition of Assets - Other

Debit 7211 Losses on Disposition of Investments

Credit 1711 Land and Land Rights

Credit 1712 Improvements to Land

Credit 1730 Buildings, Improvements, and Renovations

Credit 1740 Other Structures and Facilities

Credit 1750 Equipment

Credit 1890 Other General Property, Plant, and Equipment

D804 To record distributed personal property.

Transaction Origin: USSGL implementation guidance; FASAB #3, accounting for inventory and related property

Budgetary Entry

None

Proprietary Entry

Debit 2990 Other Liabilities

Credit 1542 Forfeited Property Held for Donation or Use

D806 To record a commodity transferred to another Federal agency.

Transaction Origin: USSGL implementation guidance; FASAB #3, accounting for inventory and related property

Budgetary Entry

None

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

U.S. Government Standard General Ledger Account Transactions

D808 To record the transfer-out of non-budgetary or non-Federal accounts receivable to other Federal entities without reimbursement.

Comment: Refer to USSGL TCs-D809, D810 and D811.

Transaction Origin: USSGL implementation guidance; transfer of spending authority from offsetting collections with obligations; transfer of current-year authority; transfer of prior-year balances; transfer of USSGL account 4225; transfer of receivable of invested balances

Budgetary Entry

None

Proprietary Entry

Debit 1319 Allowance for Loss on Accounts Receivable

Debit 1329 Allowance for Loss on Taxes Receivable

Debit 1349 Allowance for Loss on Interest Receivable

Debit 1359 Allowance for Loss on Loans Receivable

Debit 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable

Debit 1399 Allowance for Subsidy

Debit 5730 Financing Sources Transferred Out Without Reimbursement

Credit 1310 Accounts Receivable

Credit 1320 Employment Benefit Contributions Receivable

Credit 1325 Taxes Receivable

Credit 1330 Receivable for Transfers of Currently Invested Balances

Credit 1335 Expenditure Transfers Receivable

Credit 1340 Interest Receivable

Credit 1350 Loans Receivable

Credit 1360 Penalties, Fines, and Administrative Fees Receivable

D809 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-D808, D810 and D811.

Transaction Origin: USSGL implementation guidance; transfer of spending authority from offsetting collections with obligations; transfer of current-year authority; transfer of prior-year balances; transfer of USSGL account 4225; transfer of receivable of invested balances

Budgetary Entry

None

Proprietary Entry

Debit 1519 Operating Materials and Supplies - Allowance

Debit 1529 Inventory - Allowance

Debit 1549 Forfeited Property - Allowance

Debit 1559 Foreclosed Property - Allowance

Debit 1569 Commodities - Allowance

Debit 1599 Other Related Property - Allowance

Debit 1719 Accumulated Depreciation on Improvements to Land

Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations

Transaction continued...

U.S. Government Standard General Ledger Account Transactions

- Debit 1749 Accumulated Depreciation on Other Structures and Facilities
- Debit 1759 Accumulated Depreciation on Equipment
- Debit 1819 Accumulated Depreciation on Assets Under Capital Lease
- Debit 1829 Accumulated Amortization on Leasehold Improvements
- Debit 1839 Accumulated Amortization on Internal Use Software
- Debit 1849 Allowance for Depletion
- Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
- Debit 5730 Financing Sources Transferred Out Without Reimbursement
 - Credit 1511 Operating Materials and Supplies Held for Use
 - Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
 - Credit 1513 Operating Materials and Supplies Excess, Obsolete, and Unserviceable
 - Credit 1514 Operating Materials and Supplies Held for Repair
 - Credit 1521 Inventory Purchased for Resale
 - Credit 1522 Inventory Held in Reserve for Future Sale
 - Credit 1523 Inventory Held for Repair
 - Credit 1524 Inventory Excess, Obsolete, and Unserviceable
 - Credit 1525 Inventory Raw Materials
 - Credit 1526 Inventory Work-in-Process
 - Credit 1527 Inventory Finished Goods
 - Credit 1531 Seized Monetary Instruments
 - Credit 1541 Forfeited Property Held for Sale
 - Credit 1542 Forfeited Property Held for Donation or Use
 - Credit 1551 Foreclosed Property
 - Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
 - Credit 1571 Stockpile Materials Held in Reserve
 - Credit 1572 Stockpile Materials Held for Sale
 - Credit 1591 Other Related Property
 - Credit 1711 Land and Land Rights
 - Credit 1712 Improvements to Land
 - Credit 1720 Construction-in-Progress
 - Credit 1730 Buildings, Improvements, and Renovations
 - Credit 1740 Other Structures and Facilities
 - Credit 1750 Equipment
 - Credit 1810 Assets Under Capital Lease
 - Credit 1820 Leasehold Improvements
 - Credit 1830 Internal-Use Software
 - Credit 1832 Internal-Use Software in Development
 - Credit 1840 Other Natural Resources
 - Credit 1890 Other General Property, Plant, and Equipment
 - Credit 1990 Other Assets

U.S. Government Standard General Ledger Account Transactions

D810 To record the transfer-out of investments to other Federal entities without reimbursement.

Comment: Refer to USSGL TCs-D808, D809 and D811.

Transaction Origin: USSGL implementation guidance; transfer of spending authority from offsetting collections with obligations; transfer of current-year authority; transfer of prior-year balances; transfer of USSGL account 4225; transfer of receivable of invested balances

Budgetary Entry

None

Proprietary Entry

Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of Public Debt

Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of Public Debt

Debit 1618 Market Adjustment - Investments

Debit 1621 Discount on Securities Other Than the Bureau of Public Debt Securities

Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of Public Debt Securities

Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of Public Debt

Debit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Debit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Debit 5730 Financing Sources Transferred Out Without Reimbursement

Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of Public Debt

Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of Public Debt

Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of Public Debt

Credit 1618 Market Adjustment - Investments

Credit 1620 Investments in Securities Other Than the Bureau of Public Debt Securities

Credit 1622 Premium on Securities Other Than the Bureau of Public Debt Securities

Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of Public Debt Securities

Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of Public Debt

Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of Public Debt

Credit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Credit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Credit 1690 Other Investments

U.S. Government Standard General Ledger Account Transactions

D811 To record the transfer-out of accounts payable to other Federal entities without reimbursement.

Comment: Refer to USSGL TCs-D808, D809, and D810.

Transaction Origin: USSGL implementation guidance; transfer of spending authority from offsetting collections with obligations; transfer of current-year authority; transfer of prior-year balances; transfer of USSGL account 4225; transfer of receivable of invested balances

Budgetary Entry

None

Proprietary Entry

Debit 2150 Payable for Transfers of Currently Invested Balances

Debit 2155 Expenditure Transfers Payable

Debit 2170 Subsidy Payable to the Financing Account

Debit 2180 Loan Guarantee Liability

Debit 2220 Unfunded Leave

Debit 2225 Unfunded FECA Liability

Debit 2290 Other Unfunded Employment Related Liability

Debit 2310 Advances From Others

Debit 2510 Principal Payable to the Bureau of the Public Debt

Debit 2520 Principal Payable to the Federal Financing Bank

Debit 2610 Actuarial Pension Liability

Debit 2620 Actuarial Health Insurance Liability

Debit 2630 Actuarial Life Insurance Liability

Debit 2650 Actuarial FECA Liability

Debit 2690 Other Actuarial Liability

Debit 2910 Prior Liens Outstanding on Acquired Collateral

Debit 2920 Contingent Liabilities

Debit 2940 Capital Lease Liability

Debit 2950 Liability for Subsidy Related to Undisbursed Loans

Debit 2960 Accounts Payable from Canceled Appropriations

Debit 2970 Resources Payable to Treasury

Debit 2990 Other Liabilities

Debit 2995 Estimated Cleanup Cost Liability

Credit 5730 Financing Sources Transferred Out Without Reimbursement

D850 To record inventory or operating materials and supplies acquired through exchange of non-monetary assets.

Comment: An entity receiving assets of greater value than those exchanged will recognize a gain and an entity receiving assets of lesser value recognizes a loss.

Transaction Origin: USSGL implementation guidance; FASAB #3, accounting for inventory and related property

Budgetary Entry

None

Transaction continued...

U.S. Government Standard General Ledger Account Transactions

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use (new fair market value)

Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Debit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable

Debit 1521 Inventory Purchased for Resale

Debit 1522 Inventory Held in Reserve for Future Use

Debit 1523 Inventory Held for Repair

Debit 1524 Inventory - Excess, Obsolete, and Unserviceable

Debit 1525 Inventory - Raw Materials

Debit 1526 Inventory - Work-in-Process

Debit 1527 Inventory - Finished Goods

Debit 7210 Losses on Disposition of Assets - Other

Credit 1511 Operating Materials and Supplies Held for Use (old book value)

Credit 1521 Inventory Purchased for Resale

Credit 7110 Gains on Disposition of Assets - Other

D852 To record the transfer-in of non-budgetary or non-Federal accounts receivable from others without reimbursement.

Comment: Refer to USSGL TCs-D853, D854, and D855.

Transaction Origin: USSGL implementation guidance; transfer of spending authority from offsetting collections with obligations; transfer of current-year authority; transfer of prior-year balances; transfer of USSGL account 4225; transfer of receivable of invested balances

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable

Debit 1320 Employment Benefit Contributions Receivable

Debit 1325 Taxes Receivable

Debit 1330 Receivable for Transfers of Currently Invested Balances

Debit 1335 Expenditure Transfer Receivable

Debit 1340 Interest Receivable

Debit 1350 Loans Receivable

Debit 1360 Penalties, Fines and Administrative Fees Receivable

Credit 1319 Allowance for Loss on Accounts Receivable

Credit 1329 Allowance for Loss on Taxes Receivable

Credit 1349 Allowance for Loss on Interest Receivable

Credit 1359 Allowance for Loss on Loans Receivable

Credit 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable

Credit 1399 Allowance for Subsidy

Credit 5720 Financing Sources Transferred In Without Reimbursement

U.S. Government Standard General Ledger Account Transactions

D853 To record the transfer-in of inventory items and general property, plant, and equipment from others without reimbursement.

Comment: Refer to USSGL TCs-D852, D854 and D855.

Transaction Origin: USSGL implementation guidance; transfer of spending authority from offsetting collections with obligations; transfer of current-year authority; transfer of prior-year balances; transfer of USSGL account 4225; transfer of receivable of invested balances

Budgetary Entry

None

Proprietary Entry

- Debit 1511 Operating Materials and Supplies Held for Use
- Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
- Debit 1513 Operating Materials and Supplies Excess, Obsolete and Unserviceable
- Debit 1514 Operating Materials and Supplies Held for Repair
- Debit 1521 Inventory Purchased for Resale
- Debit 1522 Inventory Held in Reserve for Future Sale
- Debit 1523 Inventory Held for Repair
- Debit 1524 Inventory Excess, Obsolete, and Unserviceable
- Debit 1525 Inventory Raw Materials
- Debit 1526 Inventory Work-in-Process
- Debit 1527 Inventory Finished Goods
- Debit 1531 Seized Monetary Instruments
- Debit 1541 Forfeited Property Held for Sale
- Debit 1542 Forfeited Property Held for Donation or Use
- Debit 1551 Foreclosed Property
- Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
- Debit 1571 Stockpile Materials Held in Reserve
- Debit 1572 Stockpile Materials Held for Sale
- Debit 1591 Other Related Property
- Debit 1711 Land and Land Rights
- Debit 1712 Improvements to Land
- Debit 1720 Construction-in-Progress
- Debit 1730 Buildings, Improvements, and Renovations
- Debit 1740 Other Structures and Facilities
- Debit 1750 Equipment
- Debit 1810 Assets Under Capital Lease
- Debit 1820 Leasehold Improvements
- Debit 1830 Internal-Use Software
- Debit 1832 Internal-Use Software in Development
- Debit 1840 Other Natural Resources
- Debit 1890 Other General Property, Plant, and Equipment
- Debit 1990 Other Assets
 - Credit 1519 Operating Materials and Supplies Allowance
 - Credit 1529 Inventory Allowance
 - Credit 1549 Forfeited Property Allowance

Transaction continued...

U.S. Government Standard General Ledger Account Transactions

Credit 1559 Foreclosed Property - Allowance

Credit 1569 Commodities - Allowance

Credit 1599 Other Related Property - Allowance

Credit 1719 Accumulated Depreciation on Improvements to Land

Credit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations

Credit 1749 Accumulated Depreciation on Other Structures and Facilities

Credit 1759 Accumulated Depreciation on Equipment

Credit 1819 Accumulated Depreciation on Assets Under Capital Lease

Credit 1829 Accumulated Amortization on Leasehold Improvements

Credit 1839 Accumulated Amortization on Internal Use Software

Credit 1849 Allowance for Depletion

Credit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment

Credit 5720 Financing Sources Transferred In Without Reimbursement

D854 To record the transfer-in of investments from others without reimbursement.

Comment: Refer to USSGL TCs-D852, D853 and D855.

Transaction Origin: USSGL implementation guidance; transfer of spending authority from offsetting collections with obligations; transfer of current-year authority; transfer of prior-year balances; transfer of USSGL account 4225; transfer of receivable of invested balances

Budgetary Entry

None

Proprietary Entry

Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1613 Amortization of Discount and Premium on U.S. Securities Issued by the Bureau of the Public Debt

Debit 1618 Market Adjustment -Investments

Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Debit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities

Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt

Debit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Debit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Debit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Debit 1690 Other Investments

Credit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1618 Market Adjustments - Investments

Transaction continued...

U.S. Government Standard General Ledger Account Transactions

- Credit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
- Credit 1623 Amortization of Discount and Premium on Securities Investments Other Than the Bureau of the Public Debt Securities
- Credit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
- Credit 1638 Market Adjustments Investments in U.S. Treasury Zero Coupon Bonds
- Credit 1639 Contra Market Adjustments Investments in U.S. Treasury Zero Coupon Bonds
- Credit 5720 Financing Sources Transferred In Without Reimbursement

D855 To record the transfer-in of accounts payable from others without reimbursement.

Comment: Refer to USSGL TCs-D852, D853 and D854.

Transaction Origin: USSGL implementation guidance; transfer of spending authority from offsetting collections with obligations; transfer of current-year authority; transfer of prior-year balances; transfer of USSGL account 4225; transfer of receivable of invested balances

Budgetary Entry

None

Proprietary Entry

Debit 5720 Financing Sources Transferred In Without Reimbursement

- Credit 2150 Payable for Transfers of Currently Invested Balances
- Credit 2155 Expenditure Transfers Payable
- Credit 2170 Subsidy Payable to the Financing Account
- Credit 2180 Loan Guarantee Liability
- Credit 2220 Unfunded Leave
- Credit 2225 Unfunded FECA Liability
- Credit 2290 Other Unfunded Employment Related Liability
- Credit 2310 Advances From Others
- Credit 2510 Principal Payable to the Bureau of the Public Debt
- Credit 2520 Principal Payable to the Federal Financing Bank
- Credit 2610 Actuarial Pension Liability
- Credit 2620 Actuarial Health Insurance Liability
- Credit 2630 Actuarial Life Insurance Liability
- Credit 2650 Actuarial FECA Liability
- Credit 2690 Other Actuarial Liability
- Credit 2910 Prior Liens Outstanding on Acquired Collateral
- Credit 2920 Contingent Liabilities
- Credit 2940 Capital Lease Liability
- Credit 2950 Liability for Subsidy Related to Undisbursed Loans
- Credit 2960 Accounts Payable from Canceled Appropriations
- Credit 2970 Resources Payable to Treasury
- Credit 2990 Other Liabilities
- Credit 2995 Estimated Cleanup Cost Liability

U.S. Government Standard General Ledger Account Transactions

E100 MEMORANDUM ENTRIES

E102 To record guaranteed loan level submitted on the SF 132: Apportionment and Reapportionment Schedule, for the Office of Management and Budget (OMB) approval.

Comment: Applicable to activity for guaranteed loans.

Memorandum Entry

Debit 8010 Guaranteed Loan Level

Credit 8015 Guaranteed Loan Level - Unapportioned

Budgetary Entry

None

Proprietary Entry

None

E104 To record the guaranteed loan level as shown on an approved apportionment schedule, SF 132: Apportionment and Reapportionment Schedule.

Comment: Applicable to activity for guaranteed loans.

Memorandum Entry

Debit 8015 Guaranteed Loan Level - Unapportioned Credit 8020 Guaranteed Loan Level - Apportioned

Budgetary Entry

None

Proprietary Entry

None

E106 To record the binding contracts entered into by private lenders.

Comment: Applicable to activity for guaranteed loans.

Memorandum Entry

Debit 8020 Guaranteed Loan Level - Apportioned

Credit 8040 Guaranteed Loan Level - Used Authority

Budgetary Entry

None

Proprietary Entry

U.S. Government Standard General Ledger Account Transactions

E108 To record the disbursement of a loan.

Comment: Applicable to activity for guaranteed loans.

Memorandum Entry

Debit 8050 Guaranteed Loan Principal Outstanding Credit 8053 Guaranteed Loan New Disbursements by Lender

Budgetary Entry

None

Proprietary Entry

None

E110 To record the repayment of principal from borrowers.

Comment: Applicable to activity for guaranteed loans.

Memorandum Entry

Debit 8065 Guaranteed Loan Collections, Defaults, and Adjustments Credit 8050 Guaranteed Loan Principal Outstanding

Budgetary Entry

None

Proprietary Entry

None

E202 To record activity for current-year purchases of assets.

Transaction Origin: USSGL implementation guidance; Memorandum Accounts for Current-Year Asset Activity - Purchases

Comment: USSGL transactions that reference this transaction (bolds reference a reversal): B302, B304, B306, B334, B346, B404, C132, C134, D102, D104, D106, D108, D110, D114, D116, D132, and D134.

Memorandum Entry

Debit 8802 Purchases of Capitalized Assets
Credit 8801 Offset for Purchases of Capitalized Assets

Budgetary Entry

None

Proprietary Entry

U.S. Government Standard General Ledger Account Transactions

F100 YEAREND - Preclosing Entries

F104 To record, in the transferring agency, an adjustment to anticipated appropriation transfer not realized.

Comment: Balance in anticipated accounts must be zero at yearend. Reverse for the receiving agency.

Budgetary Entry

Debit 4160 Anticipated Transfers - Current-Year Authority Debit 4180 Anticipated Transfers - Prior-Year Balances Credit 4450 Unapportioned Authority

Proprietary Entry

None

F106 To record the reductions of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant).

Comment: To record as an adjusting entry before preparing the preclosing trial balance. Do not process this transaction with USSGL TC-F108 unless indefinite authority needs further adjusting.

Transaction Origin: USSGL implementation guidance; FACTS II, indefinite no year

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4510 Apportionments

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4391 Adjustments to Indefinite No-Year Authority

Proprietary Entry

Debit 3106 Unexpended Appropriations - Adjustments

Credit 1010 Fund Balance With Treasury

F107 To record an increase of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant).

Comment: To record as an adjusting entry before preparing the preclosing trial balance.

Budgetary Entry

Debit 4391 Adjustments to Indefinite No-Year Authority

Credit 4450 Unapportioned Authority

Credit 4510 Apportionments

Credit 4610 Allotments - Realized Resources

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 3101 Unexpended Appropriations - Appropriations Received

U.S. Government Standard General Ledger Account Transactions

F108 To record the reduction of permanent indefinite resources when a warrant is received.

Comment: Do not process this transaction unless indefinite authority needs further adjusting.

Reverse entry for an increase.

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4510 Apportionments

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4111 Debt Liquidation Appropriations

Credit 4118 Reestimated Loan Subsidy Appropriation

Credit 4119 Other Appropriations Realized

Proprietary Entry

Debit 3101 Unexpended Appropriations - Appropriations Received Credit 1010 Fund Balance With Treasury

F109 To record the removal of unfilled customer orders without advance in excess of obligations.

Comment: For expiring accounts only. To record as an adjusting entry before preparing the preclosing trial balance.

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4221 Unfilled Customer Orders Without Advance

Proprietary Entry

None

F110 To record the removal of unfilled customer orders with advance and to return advance in excess of obligations.

Comment: For expiring accounts only. To record as an adjusting entry before preparing the preclosing trial balance.

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4222 Unfilled Customer Orders With Advance

Proprietary Entry

Debit 2310 Advances From Others

Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger Account Transactions

F112 To record adjustments for anticipated resources not realized.

Comment: Balance in the anticipated accounts must be zero at yearend.

Budgetary Entry

Debit 4131 Current-Year Contract Authority Realized

Debit 4141 Current-Year Borrowing Authority Realized

Debit 4450 Unapportioned Authority

Debit 4590 Apportionments - Anticipated Resources - Program Subject to Apportionment

Debit 4690 Anticipated Resources - Programs Exempt From Apportionment

Credit 4032 Estimated Contract Authority

Credit 4042 Estimated Indefinite Borrowing Authority

Credit 4060 Anticipated Collections From Non-Federal Sources

Credit 4070 Anticipated Collections From Federal Sources

Credit 4120 Appropriations Anticipated – Indefinite

Credit 4160 Anticipated Transfers - Current-Year Authority

Credit 4165 Allocations of Authority - Anticipated From Invested Balances

Credit 4210 Anticipated Reimbursements and Other Income

Credit 4215 Anticipated Appropriation Trust Fund Expenditure Transfers

Credit 4310 Anticipated Recoveries of Prior-Year Obligations

Proprietary Entry

None

F113 To record the reduction of unobligated balances for indefinite contract or indefinite borrowing authority at yearend.

Comment: Unobligated balances for indefinite contract or borrowing authority be zero at yearend.

Transaction Origin: USSGL implementation guidance; contract authority case studies

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4510 Apportionments

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Debit 4700 Commitments - Programs Subject to Apportionment

Debit 4720 Commitments - Programs Exempt From Apportionment

Credit 4133 Decreases to Indefinite Contract Authority

Credit 4143 Decreases to Indefinite Borrowing Authority

Proprietary Entry

U.S. Government Standard General Ledger Account Transactions

F114 To record adjustments for anticipated reductions not realized.

Comment: Balances are reduced to zero.

Budgetary Entry

Debit 4034 Anticipated Adjustments to Contract Authority

Debit 4044 Anticipated Reductions to Borrowing Authority

Debit 4047 Anticipated Transfers to the General Fund of the Treasury Credit 4450 Unapportioned Authority

Proprietary Entry

None

F116 To record adjustments for resources realized in excess of those anticipated.

Comment: Adjust abnormal balances to zero. May impact other budgetary status accounts.

Budgetary Entry

Debit 4060 Anticipated Collections From Non-Federal Sources

Debit 4070 Anticipated Collections From Federal Sources

Debit 4120 Appropriations Anticipated - Indefinite

Debit 4210 Anticipated Reimbursements and Other Income

Debit 4215 Anticipated Appropriation Trust Fund Expenditure Transfers

Debit 4310 Anticipated Recoveries of Prior-Year Obligations

Credit 4450 Unapportioned Authority

Proprietary Entry

None

F118 To record adjustments for reductions to resources in excess of those anticipated.

Comment: Adjust abnormal balances to zero.

Budgetary Entry

Debit 4450 Unapportioned Authority

Credit 4034 Anticipated Adjustments to Contract Authority

Credit 4044 Anticipated Adjustments to Borrowing Authority

Credit 4047 Anticipated Transfers to the General Fund of the Treasury

Proprietary Entry

U.S. Government Standard General Ledger Account Transactions

F120 To record the cancellation of expired authority and withdraw funds via FMS 2108: Yearend Closing Statement (no warrant).

Comment: Use only at the end of the 5th year after the authority expires.

Budgetary Entry

Debit 4650 Allotments - Expired Authority Credit 4350 Canceled Authority

Proprietary Entry

Debit 3106 Unexpended Appropriations - Adjustments Credit 1010 Fund Balance With Treasury

F122 To record the cancellation of authority not previously expired and to withdraw funds.

Comment: Authority canceled early by administrative action.

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4510 Apportionments

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4350 Canceled Authority

Proprietary Entry

Debit 3106 Unexpended Appropriations - Adjustments Credit 1010 Fund Balance With Treasury

NOTE – THIS ENTRY IS A PRE-CLOSING ENTRY – (Use for fiscal 2004 and subsequent reporting)

F124 To record the closing of miscellaneous receipts at the end of the year.

Comment: See USSGL TC-C142 for original transaction.

Budgetary Entry

None

Proprietary Entry

Debit 2980 Custodial Liability
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger Account Transactions

F126 To record an adjustment to authority temporarily unavailable for Treasury Appropriation Fund Symbols (TAFS) that do not have a Schedule N (Schedule on Unavailable Collections) in the President's Budget and do not report authority precluded from obligation on the Program and Financing Schedule (P&F).

Transaction Origin: USSGL implementation guidance; authority temporarily precluded from obligation

Budgetary Entry

Debit 4395 Authority Unavailable for Obligation Pursuant to Public Law - Temporary Credit 4450 Unapportioned Authority

Proprietary Entry

None

F128 To record the cancellation of a valid obligation and account payable in the "canceling appropriation."

Comment: Also post USSGL TC-F120 to cancel the expired authority and withdraw fund balance; see USSGL TC-F130 to reestablish a canceled account payable in the canceled appropriation. See Office of Management and Budget (OMB) Circular No. A-11 for additional guidance.

Transaction Origin: USSGL implementation guidance; canceled payables

Budgetary Entry

Debit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries Credit 4650 Expired Authority

Proprietary Entry

Debit 2110 Accounts Payable

Credit 6100 Operating Expenses/Program Costs

and

Debit 5700 Expended Appropriations

Credit 3107 Unexpended Appropriations - Used

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.

Transaction Origin: USSGL implementation guidance; canceled payables

Budgetary Entry

None

Proprietary Entry

Debit 6800 Future Funded Expenses

Credit 2960 Accounts Payable From Canceled Appropriations

U.S. Government Standard General Ledger Account Transactions

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 <u>preclosing</u> when the total amount of current-year receipts is <u>greater than</u> the amount needed to cover current-year obligations.

Comment: Refer to USSGL TC-F242 if the total amount of current-year receipts is <u>not enough</u> to cover current-year obligations.

Transaction Origin: Trust Fund Guide; Trust Funds With Balances Precluded From Obligation

Budgetary Entry

Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation

Credit 4157 Authority Made Available From Receipts or Appropriation Balances Previously Precluded From Obligation

Proprietary Entry

None

F134 To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as <u>preclosing</u> when the total amount of current-year collections is greater than the amount needed to cover current-year obligations.

Comment: Refer to USSGL TC-F244 if the total amount of current-year receipts is <u>not enough</u> to cover current-year obligations.

Transaction Origin: Trust Fund Guide: Trust Funds With Balances Precluded From Obligation

Budgetary Entry

Debit 4398 Offsetting Collections Temporarily Precluded From Obligation

Credit 4158 Authority Made Available From Offsetting Collections Balances Previously Precluded From Obligation

Proprietary Entry

None

F136 To record the market value adjustment between the amortized cost and the current market value at yearend when the Treasury note is available for sale.

Comment: Unrealized holding gains and losses are excluded from earnings and reported as a separate component of shareholders' equity.

Transaction Origin: USSGL implementation guidance; Investments Not Held to Maturity

Budgetary Entry

None

Proprietary Entry

Debit 1618 Market Adjustment - Investments Credit 7180 Unrealized Gains

U.S. Government Standard General Ledger Account Transactions

F138 To record the market value adjustment between the amortized cost and the current market value at yearend when a Treasury note is classified as a trading security.

Comment: Unrealized holding gains and losses are included in earnings.

Transaction Origin: USSGL implementation guidance; Investments Not Held to Maturity

Budgetary Entry

None

Proprietary Entry

Debit 7280 Unrealized Losses

Credit 1618 Market Adjustment - Investments

F140 To record the adjustment of a Treasury zero coupon bond based on the current market value determined monthly by Treasury.

Comment: If the zero coupon bond is reported at market value on the balance sheet, USSGL account 7180, "Unrealized Gains" may be used in place of USSGL account 1639. If the market value decreases, use USSGL account 7280, "Unrealized Losses." Reverse this entry at the time of sale or maturity.

Transaction Origin: USSGL implementation guidance; Zero Coupon Bond Investments

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection

Proprietary Entry

Debit 1638 Market Adjustment - Investments in Zero Coupon Bonds Credit 1639 Contra Market Adjustment - Investments in Zero Coupon Bonds

F144 To record the cancellation of a receivable for reimbursable activity.

Comment: 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.

Transaction Origin: USSGL implementation guidance; expired and cancelled authority

Budgetary Entry

Debit 4650 Allotments - Expired Authority

Credit 4251 Reimbursements and Other Income Earned - Receivable

Proprietary Entry

Debit 5200 Revenue From Services Provided Credit 1310 Accounts Receivable

U.S. Government Standard General Ledger Account Transactions

F200 YEAREND - Closing Entries

F204 To record the consolidation of actual net-funded resources and reductions for withdrawn funds.

Budgetary Entry

- Debit 4129 Amounts Appropriated From Specific Treasury-Managed Trust Funds TAFS -Transfers-Out
- Debit 4130 Appropriation To Liquidate Contract Authority Withdrawn
- Debit 4146 Actual Repayments of Debt, Current-Year Authority
- Debit 4147 Actual Repayments of Debt, Prior-Year Balances
- Debit 4151 Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority
- Debit 4152 Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances
- Debit 4167 Allocations of Realized Authority -Transferred From Invested Balances
- Debit 4170 Transfers Current-Year Authority
- Debit 4173 Non-Allocation Transfers of Invested Balances Transferred
- Debit 4175 Allocation Transfers of Current-Year Authority for Non-Invested Accounts
- Debit 4176 Allocation Transfers of Prior-Year Balances
- Debit 4190 Transfers Prior-Year Balances
- Debit 4191 Balance Transfers Extensions of Availability Other Than Reappropriations
- Debit 4195 Transfers of Obligated Balances

Debit 4201 Total Actual Resources - Collected

- Debit 4391 Adjustments to Indefinite No-Year Authority
- Debit 4392 Permanent Reduction New Budget Authority
- Debit 4393 Permanent Reduction Prior-Year Balances
 - Credit 4111 Debt Liquidation Appropriations
 - Credit 4112 Liquidation of Deficiency Appropriations
 - Credit 4114 Appropriated Trust or Special Fund Receipts
 - Credit 4115 Loan Subsidy Appropriation
 - Credit 4117 Loan Administrative Expense Appropriation
 - Credit 4118 Reestimated Loan Subsidy Appropriation
 - Credit 4119 Other Appropriations Realized
 - Credit 4125 Loan Modification Adjustment Transfer Appropriation
 - Credit 4128 Amounts Appropriated From Specific Treasury-Managed Trust Funds TAFS Transfers-In
 - Credit 4138 Appropriation To Liquidate Contract Authority
 - Credit 4148 Resources Realized From Borrowing Authority
 - Credit 4150 Reappropriations
 - Credit 4167 Allocations of Realized Authority Transferred From Invested Balances
 - Credit 4170 Transfers Current-Year Authority
 - Credit 4173 Non-Allocation Transfers of Invested Balances Transferred
 - Credit 4175 Allocation Transfers of Current-Year Authority for Non-Invested Accounts
 - Credit 4176 Allocation Transfers of Prior-Year Balances
 - Credit 4190 Transfers Prior-Year Balances
 - Credit 4191 Balance Transfers Extensions of Availability Other Than Reappropriations
 - Credit 4195 Transfers of Obligated Balances

Credit 4201 Total Actual Resources - Collected

- Credit 4212 Liquidation of Deficiency Offsetting Collections
- Credit 4252 Reimbursements and Other Income Earned Collected
- Credit 4255 Appropriation Trust Fund Expenditure Transfers Collected

Transaction continued...

U.S. Government Standard General Ledger Account Transactions

Credit	4260	Actual	Col	llections	of	"governme	ental	l-type"	Fees
Credit	4261	Actual	Col	llections	of	Business-T	Cvne	Fees	

Credit 4262 Actual Collections of Loan Principal

Credit 4263 Actual Collections of Loan Interest

Credit 4264 Actual Collections of Rent

Credit 4265 Actual Collections From Sale of Foreclosed Property

Credit 4266 Other Actual Business-Type Collections From Non-Federal Sources

Credit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources

Credit 4271 Actual Program Fund Subsidy Collected

Credit 4273 Interest Collected From Treasury

Credit 4275 Actual Collections From Liquidating Fund

Credit 4276 Actual Collections From Financing Fund

Credit 4277 Other Actual Collections - Federal

Credit 4391 Adjustments to Indefinite No-Year Authority

Proprietary Entry

None

F206 To record the closing of fiscal-year contract authority.

Budgetary Entry

Debit 4133 Decreases to Indefinite Contract Authority

Debit 4134 Contract Authority Withdrawn

Debit 4135 Contract Authority Liquidated

Debit 4139 Contract Authority Carried Forward

Debit 4392 Permanent Reduction - New Budget Authority

Debit 4393 Permanent Reduction - Prior-Year Balances

Credit 4131 Current-Year Contract Authority Realized

Credit 4139 Contract Authority Carried Forward

Proprietary Entry

None

F208 To record the closing of fiscal-year borrowing authority.

Budgetary Entry

Debit 4140 Substitution of Borrowing Authority

Debit 4143 Decreases to Indefinite Borrowing Authority

Debit 4144 Borrowing Authority Withdrawn

Debit 4145 Borrowing Authority Converted to Cash

Debit 4149 Borrowing Authority Carried Forward

Debit 4392 Permanent Reduction - New Budget Authority

Debit 4393 Permanent Reduction - Prior-Year Balances

Credit 4141 Current-Year Borrowing Authority Realized

Credit 4149 Borrowing Authority Carried Forward

Proprietary Entry

U.S. Government Standard General Ledger Account Transactions

F210 To record the closing of unobligated balances in programs subject to apportionment to unapportioned authority for unexpired multi-year and no-year funds.

Budgetary Entry

Debit 4420 Unapportioned Authority - Pending Rescission

Debit 4430 Unapportioned Authority - OMB Deferral

Debit 4510 Apportionments

Debit 4610 Allotments - Realized Resources

Debit 4630 Funds Not Available for Commitment/Obligation

Debit 4700 Commitments - Programs Subject to Apportionment

Credit 4450 Unapportioned Authority

Proprietary Entry

None

F211 To record the closing of unobligated balances in programs exempt from apportionment to unapportioned authority for unexpired multi-year and no-year funds.

Budgetary Entry

Debit 4720 Commitments - Programs Exempt From Apportionment

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

F212 To record the closing of unobligated balances to expiring authority.

Budgetary Entry

Debit 4420 Unapportioned Authority - Pending Rescission

Debit 4430 Unapportioned Authority - OMB Deferral

Debit 4450 Unapportioned Authority

Debit 4510 Apportionments

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Debit 4630 Funds Not Available for Commitment/Obligation

Debit 4700 Commitments - Programs Subject to Apportionment

Debit 4720 Commitments - Programs Exempt From Apportionment

Credit 4650 Allotments - Expired Authority

Proprietary Entry

U.S. Government Standard General Ledger Account Transactions

F214 To record the closing of paid delivered orders to total actual resources.

Budgetary Entry

Debit 4902 Delivered Orders - Obligations, Paid

Credit 4201 Total Actual Resources - Collected

Proprietary Entry

None

F215 To record the closing of authority made available from balances previously precluded from obligation to authority temporarily precluded from obligation.

Transaction Origin: USSGL Implementation Guidance - Authority Temporarily Precluded From Obligation

Budgetary Entry

Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation

Credit 4157 Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation

and

Debit 4398 Offsetting Collections Temporarily Precluded From Obligation

Credit 4158 Authority Made Available From Offsetting Collections Balances Previously Precluded From Obligation

Proprietary Entry

None

F216 To record the closing of related adjustments to delivered orders - obligations, paid.

Comment: See USSGL TC-F214 for closing of paid delivered orders. Prior-year adjustments are used only in year 2 and later.

Budgetary Entry

Debit 4982 Upward Adjustments of Prior-Year Delivered Orders - Obligations

Credit 4902 Delivered Orders - Obligations, Paid

and

Debit 4902 Delivered Orders - Obligations, Paid

Credit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected

Proprietary Entry

U.S. Government Standard General Ledger Account Transactions

F218 To record the closing of related adjustments and transfers to delivered orders - obligations, unpaid. **Comment:** Prior-year adjustments are used only in year 2 and later.

Budgetary Entry

Debit 4931 Delivered Orders - Obligations Transferred, Unpaid
Debit 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

and

Debit 4901 Delivered Orders - Obligations, Unpaid

Credit 4931 Delivered Orders - Obligations Transferred, Unpaid Credit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders -Obligations, Recoveries

Proprietary Entry

None

F222 To record the closing of related 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 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced
Debit 4882 Upward Adjustment of Prior-Year Undelivered Orders - Obligations,
Prepaid/Advanced

Credit 4802 Undelivered Orders - Obligations, Prepaid/Advanced

and

Debit 4802 Undelivered Orders - Obligations, Prepaid/Advanced

Credit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced Credit 4872 Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected

Proprietary Entry

U.S. Government Standard General Ledger Account Transactions

F226 To record the closing of related adjustments and transfers to undelivered orders, obligations and unpaid.

Comment: Prior-year adjustments are used only in year 2 and later.

Budgetary Entry

Debit 4831 Undelivered Orders - Obligations Transferred, Unpaid Debit 4881 Upward Adjustments of Prior-Year Undelivered Orders -Obligations, Unpaid

Credit 4801 Undelivered Orders - Obligations, Unpaid

and

Debit 4801 Undelivered Orders - Obligations, Unpaid

Credit 4831 Undelivered Orders - Obligations Transferred, Unpaid Credit 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries

Proprietary Entry

None

F228 To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.

Budgetary Entry

None

Proprietary Entry

Debit 3310 Cumulative Results of Operations

Debit 5100 Revenue From Goods Sold

Debit 5200 Revenue From Services Provided

Debit 5310 Interest Revenue - Other

Debit 5311 Interest Revenue - Investments

Debit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

Debit 5320 Penalties, Fines, and Administrative Fees Revenue

Debit 5400 Benefit Program Revenue

Debit 5500 Insurance and Guarantee Premium Revenue

Debit 5600 Donated Revenue - Financial Resources

Debit 5610 Donated Revenue - Nonfinancial Resources

Debit 5700 Expended Appropriations

Debit 5708 Expended Appropriations - Prior-Period Adjustments - Restated

Debit 5709 Expended Appropriations - Prior-Period Adjustments - Not Restated

Debit 5720 Financing Sources Transferred In Without Reimbursement

Debit 5740 Appropriated Earmarked Receipts Transferred In

Debit 5750 Expenditure Financing Sources - Transfers-In

Debit 5755 Nonexpenditure Financing Sources - Transfers-In

Debit 5780 Imputed Financing Sources

Debit 5790 Other Financing Sources

Transaction continued...

U.S. Government Standard General Ledger Account Transactions

Debit 5801 Tax Revenue Accrual Adjustment

Debit 5900 Other Revenue

Debit 6190 Contra Bad Debt Expense - Incurred for Others

Debit 6199 Adjustments to Subsidy Expense

Debit 6600 Applied Overhead

Debit 6610 Cost Capitalization Offset

Debit 6790 Other Expenses Not Requiring Budgetary Resources

Credit 3310 Cumulative Results of Operations

Credit 5109 Contra Revenue for Goods Sold

Credit 5209 Contra Revenue for Services Provided

Credit 5317 Contra Revenue for Interest Revenue - Loans Receivable

Credit 5318 Contra Revenue for Interest Revenue - Investments

Credit 5319 Contra Revenue for Interest Revenue - Other

Credit 5329 Contra Revenue for Penalties, Fines, and Administrative Fees

Credit 5409 Contra Revenue for Benefit Program Revenue

Credit 5509 Contra Revenue for Insurance and Guarantee Premium Revenue

Credit 5609 Contra Revenue for Donations - Financial Resources

Credit 5619 Contra Donated Revenue - Nonfinancial Resources

Credit 5730 Financing Sources Transferred Out Without Reimbursement

Credit 5745 Appropriated Earmarked Receipts Transferred Out

Credit 5760 Expenditure Financing Sources - Transfers-Out

Credit 5765 Nonexpenditure Financing Sources - Transfers-Out

Credit 5790 Other Financing Sources

Credit 5799 Adjustment of Appropriations Used

Credit 5809 Contra Revenue for Taxes

Credit 5890 Tax Revenue Refunds

Credit 5909 Contra Revenue for Other Revenue

Credit 5990 Collections for Others

Credit 5991 Accrued Collections for Others

Credit 6100 Operating Expenses/Program Costs

Credit 6310 Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank

Credit 6320 Interest Expenses on Securities

Credit 6330 Other Interest Expenses

Credit 6400 Benefit Expense

Credit 6500 Cost of Goods Sold

Credit 6710 Depreciation, Amortization, and Depletion

Credit 6720 Bad Debt Expense

Credit 6730 Imputed Costs

Credit 6790 Other Expenses Not Requiring Budgetary Resources

Credit 6800 Future Funded Expenses

Credit 6850 Employer Contribution to Employee Benefit Program Not Requiring Current-Year Budget Authority - Unobligated

Credit 6900 Nonproduction Costs

U.S. Government Standard General Ledger Account Transactions

NOTE – THIS ENTRY IS A PRE-CLOSING ENTRY – See F124 (Use for fiscal 2004 and subsequent reporting)

F229 To record the closing of miscellaneous receipts at the end of the year.

Comment: See USSGL TC C142 for original transaction.

Budgetary Entry

None

Proprietary Entry

Debit 2980 Custodial Liability

Credit 1010 Fund Balance With Treasury

F230 To record the closing of gains and miscellaneous items into cumulative results of operations.

Budgetary Entry

None

Proprietary Entry

Debit 7110 Gains on Disposition of Assets - Other

Debit 7111 Gains on Disposition of Investments

Debit 7112 Gains on Disposition of Borrowings

Debit 7180 Unrealized Gains

Debit 7190 Other Gains

Debit 7300 Extraordinary Items

Debit 7400 Prior-Period Adjustments - Not Restated

Debit 7401 Prior-Period Adjustments - Restated

Debit 7600 Changes in Actuarial Liability

Credit 3310 Cumulative Results of Operations

F231 To record the closing of losses and miscellaneous items into cumulative results of operations.

Budgetary Entry

None

Proprietary Entry

Debit 3310 Cumulative Results of Operations

Credit 7210 Losses on Disposition of Assets - Other

Credit 7211 Losses on Disposition of Investments

Credit 7212 Losses on Disposition of Borrowings

Credit 7280 Unrealized Losses

Credit 7290 Other Losses

Credit 7300 Extraordinary Items

Credit 7400 Prior-Period Adjustments - Not Restated

Credit 7401 Prior-Period Adjustments - Restated

Credit 7500 Distribution of Income - Dividend

Credit 7600 Changes in Actuarial Liability

U.S. Government Standard General Ledger Account Transactions

F233 To record closing of fiscal-year activity to unexpended appropriations.

Budgetary Entry

None

Proprietary Entry

Debit 3100 Unexpended Appropriations - Cumulative

Debit 3101 Unexpended Appropriations - Appropriations Received

Debit 3102 Unexpended Appropriations - Transfers-In

Debit 3106 Unexpended Appropriations - Adjustments

Debit 3107 Unexpended Appropriations - Used

Debit 3108 Unexpended Appropriations - Prior-Period Adjustments - Restated

Debit 3109 Unexpended Appropriations - Prior-Period Adjustments - Not Restated

Credit 3100 Unexpended Appropriations - Cumulative

Credit 3103 Unexpended Appropriations - Transfers-Out

Credit 3106 Unexpended Appropriations - Adjustments

Credit 3107 Unexpended Appropriations - Used

Credit 3108 Unexpended Appropriations - Prior-Period Adjustments - Restated

Credit 3109 Unexpended Appropriations - Prior-Period Adjustments - Not Restated

F234 To record the closing of used authority of guaranteed loan level upon completion of guaranteed loan programs. **Comment:** Used to track guaranteed loan level.

Memorandum Entry

Debit 8040 Guaranteed Loan Level - Used Authority

Credit 8010 Guaranteed Loan Level

Budgetary Entry

None

Proprietary Entry

U.S. Government Standard General Ledger Account Transactions

F236 To record the closing of apportioned authority of guaranteed loan level into unused authority.

Comment: Prior-year balance of unused authority.

Memorandum Entry

Debit 8020 Guaranteed Loan Level - Apportioned

Credit 8045 Guaranteed Loan Level - Unused Authority

Budgetary Entry

None

Proprietary Entry

None

F238 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 (OMB) Form and Content financial statements.

Memorandum Entry

Debit 8053 Guaranteed Loan New Disbursements by Lenders

Credit 8070 Guaranteed Loan Cumulative Disbursements by Lenders

Budgetary Entry

None

Proprietary Entry

None

F239 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 (OMB) Form and Content financial statements.

Memorandum Entry

Debit 8070 Guaranteed Loan Cumulative Disbursements by Lenders

Credit 8065 Guaranteed Loan Collections, Defaults, and Adjustments

Budgetary Entry

None

Proprietary Entry

U.S. Government Standard General Ledger Account Transactions

F240 To record the closing of all unused guaranteed loan authority no longer available for use.

Memorandum Entry

Debit 8045 Guaranteed Loan Level - Unused Authority

Credit 8010 Guaranteed Loan Level

Budgetary Entry

None

Proprietary Entry

None

F242 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 <u>post-closing</u> when the total amount of current-year receipts is <u>not enough</u> to cover current-year obligations.

Comment: Refer to USSGL TC-F132 if the total amount of current-year collections is <u>greater than</u> the amount needed to cover current-year obligations.

Transaction Origin: Trust Fund Guide; Trust Funds With Balances Precluded From Obligation

Budgetary Entry

Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation
Credit 4157 Authority Made Available From Receipts or Appropriation Balances Previously Precluded
From Obligation

Proprietary Entry

None

F244 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 <u>post-closing</u> when the total amount of current-year collections is <u>not enough</u> to cover current-year obligations.

Comment: Refer to USSGL TC-F134 if the total amount of current-year collections is <u>greater than</u> the amount needed to cover current-year obligations.

Transaction Origin: Trust Fund Guide; Trust Funds With Balances Precluded From Obligation

Budgetary Entry

Debit 4398 Offsetting Collections Temporarily Precluded From Obligation

Credit 4158 Authority Made Available From Offsetting Collections Balances Previously Precluded From Obligation

Proprietary Entry

U.S. Government Standard General Ledger Account Transactions

F245 To record the closing of trust or special fund refunds and recoveries temporarily precluded from obligation.

Comment: Close to USSGL account 4394 if required to reclassify as unavailable for obligation upon collection. Close to USSGL 4397 if required to reclassify as receipts and appropriations temporarily precluded from obligation. **Transaction Origin**: Trust or special fund guidance on refunds and recoveries of prior-year obligations.

Budgetary Entry

Debit 4399 Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation Credit 4394 Receipts Unavailable for Obligation Upon Collection Credit 4397 Receipts and Appropriations Temporarily Precluded From Obligation

Proprietary Entry

None

F246 To reclassify a temporary reduction at yearend.

Comment: Use Authority_Type attribute "S" when recording temporary reductions of spending authority from offsetting collections. Return the authority to resources at the beginning of the next year by posting USSGL TC-A108.

Transaction Origin: USSGL implementation guidance; Temporary Reductions

Budgetary Entry

Debit 4382 Temporary Reduction - New Budget Authority
Debit 4383 Temporary Reduction - Prior-Year Balances
Credit 4384 Temporary Reduction Returned by Appropriation

Proprietary Entry

None

F247 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-F248.

Transaction Origin: USSGL implementation guidance; Temporary Reductions

Budgetary Entry

Debit 4382 Temporary Reduction - New Budget Authority Debit 4383 Temporary Reduction - Prior-Year Balances

Credit 4168 Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction

Proprietary Entry

U.S. Government Standard General Ledger Account Transactions

F248 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-F247.

Transaction Origin: USSGL implementation guidance; Temporary Reductions

Budgetary Entry

Debit 4168 Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested
Balances - Temporary Reduction
Credit 4384 Temporary Reduction Returned by Appropriation

Proprietary Entry

None

F249 To reclassify a reduction recorded in an agency special or trust expenditure Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment where the specific Treasury-Managed Trust Fund is invested.

Comment: Use this transaction only with "Specific Treasury-Managed Trust Funds." The Bureau of the Public Debt simultaneously posts USSGL TC-F250.

Transaction Origin: USSGL implementation guidance; Temporary Reductions

Budgetary Entry

Debit 4382 Temporary Reduction - New Budget Authority Debit 4383 Temporary Reduction - Prior-Year Balances

Credit 4123 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Receivable - Temporary Reduction

Proprietary Entry

None

F250 To reclassify a reduction recorded in an invested "Specific Treasury-Managed Trust Fund."

Comment: Only use this transaction with specific invested special and trust Treasury Appropriation Fund Symbol (TAFS). The agency TAFS simultaneously posts USSGL TC-F249.

Transaction Origin: USSGL implementation guidance; Temporary Reductions

Budgetary Entry

Debit 4124 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified Payable - Temporary Reduction
Credit 4384 Temporary Reduction Returned by Appropriation

Proprietary Entry

U.S. Government Standard General Ledger Account Transactions

F255 To record the closing of memorandum accounts for purchases.

Transaction Origin: USSGL implementation guidance; Memorandum Accounts for Current-Year Asset Activity - Purchases

Budgetary Entry

Debit 8801 Offset for Purchases of Capitalized Assets Credit 8802 Purchases of Capitalized Assets

Proprietary Entry

None

F256 To record the closing of transferred expired authority to Appropriation Trust Fund Expenditure Transfers - Receivable.

Comment: Reverse this transaction for the receiving entity.

Transaction Origin: USSGL implementation guidance; accounting for SSA limitation on administrative expenses trust fund

Budgetary Entry

Debit 4199 Transfer of Expired Expenditure Transfers - Receivable Credit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable

Proprietary Entry

None

F260 To record the closing of USSGL account 4081 back to the original budgetary resource receivable.

Comment: Reverse this transaction for receiving agency.

Transaction Origin: USSGL implementation guidance; transfer of receivable of invested balances

Budgetary Entry

Debit 4081 Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred

Credit 4126 Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable

Proprietary Entry

U.S. Government Standard General Ledger Account Transactions

F261 To record the closing of USSGL account 4082 back to the original budgetary resource receivable.

Comment: Reverse this transaction for receiving agency.

Transaction Origin: USSGL implementation guidance; transfer of receivable of invested balances

Budgetary Entry

Debit 4082 Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred Credit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances

Proprietary Entry

None

F262 To record the closing of USSGL account 4083 back to the original budgetary resource receivable.

Comment: Reverse this transaction for receiving agency.

Transaction Origin: USSGL implementation guidance; transfer of receivable of invested balances

Budgetary Entry

Debit 4083 Transfers - Current-Year Authority - Receivable - Transferred
Credit 4171 Non-Allocation Transfers of Invested Balances - Receivable

Proprietary Entry

None

F263 To record the closing of USSGL account 4230 back to the original budgetary resource receivable.

Comment: Reverse this transaction for receiving agency.

Transaction Origin: USSGL implementation guidance; transfer of spending authority from offsetting collections with obligations

Budgetary Entry

Debit 4230 Unfilled Customer Orders Without Advance - Transferred Credit 4221 Unfilled Customer Orders Without Advance

Proprietary Entry

None

F264 To record the closing of USSGL account 4231 back to the original budgetary resource receivable.

Comment: Reverse this transaction for receiving agency.

Transaction Origin: USSGL implementation guidance; transfer of spending authority from offsetting collections with obligations

Budgetary Entry

Debit 4231 Unfilled Customer Orders With Advance - Transferred Credit 4222 Unfilled Customer Orders With Advance

Proprietary Entry

U.S. Government Standard General Ledger Account Transactions

F265 To record the closing of USSGL account 4232 back to the original budgetary resource receivable.

Comment: Reverse this transaction for receiving agency.

Transaction Origin: USSGL implementation guidance; transfer of USSGL account 4225

Budgetary Entry

Debit 4232 Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred Credit 4225 Appropriations Trust Fund Expenditure Transfers - Receivable

Proprietary Entry

None

F266 To record the closing of USSGL account 4233 back to the original budgetary resource receivable.

Comment: Reverse this transaction for receiving agency.

Transaction Origin: USSGL implementation guidance; transfer of spending authority from offsetting collections with obligations

Budgetary Entry

Debit 4233 Reimbursements and Other Income Earned - Receivable - Transferred Credit 4251 Reimbursements and Other Income Earned - Receivable

Proprietary Entry

None

F267 To record the closing of USSGL account 4234 back to the original budgetary resource receivable.

Comment: Reverse this transaction for receiving agency.

Transaction Origin: USSGL implementation guidance; transfer of spending authority from offsetting collections with obligations

Budgetary Entry

Debit 4234 Other Federal Receivables - Transferred Credit 4287 Other Federal Receivables

Proprietary Entry

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1010 FUND BALANCE WITH TREASURY

	Ι	DEBIT			C	CREDIT
A104 A110 A133AP A155 A156 A170 A171 A175 A181 A182 A184 A185 A186 A188 A196 A219 A220 A224 A228 A231 A232 A240 A246 A249 A250	A255 R A260 A262 A263 A264 A272 A276 A282 A284 A286 A305 B123 B125 B127 B402 C103 C104 C106 C108 C109 C112 C116 C117 C120 C122	C132 C134 C136 C137 C138 C139 C140 C142 C143 C146 C148 C152 C154 C158 C172 C176 C182 C184 C188 C190 C302 C304 C306 C308	C314 C316 C318 C320 C322 C324 C326 C328 C329 C330 C332 C334 C336 C340 C342 C348 D104 D108 D302R D303 F107 F108R	A105 A106 A112 A132 A133 A134 A136 A146 A166 A180 A183 A185AP A214 A225 A226 A230 A244 A248 A251 A252 A253 A254 A255 A261 A266	A267 A274 A278 A283 A285 A287 A308 B102 B103 B104 B105 B106 B107 B108 B109 B110 B112 B114 B116 B118 B119 B120 B121 B122 B124	B128 B128AP B129 B130 B136 B138 B206 B204 C163 C206 C224 D122 D126 D302 D304 F106 F108 F110 F120 F122 F124 F128AP F229
	C124 C126 C130	C312			B124 AP B126 B126 AP	

R = The USSGL transaction mentions "Reverse" in the description.

AP = The USSGL transaction mentions "Also Post" in the description.

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1110 UNDEPOSITED COLLECTIONS

DEBIT	CREDIT
C144 C174 D344	C144 R C146 C148 C176

ACCOUNT NUMBER AND TITLE: 1120 IMPREST FUNDS

DEBIT	CREDIT
D302	D302 R D303

ACCOUNT NUMBER AND TITLE: 1130 FUNDS HELD BY THE PUBLIC

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 1190 OTHER CASH

DEBIT	CREDIT
C108	B140
C150	D304

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1195 OTHER MONETARY ASSETS

DEBIT	CREDIT
C150	

ACCOUNT NUMBER AND TITLE: 1200 FOREIGN CURRENCY

	DEBIT	CREDIT
B140 C192 C194	D360 D364	B142 D362 C230 D358

ACCOUNT NUMBER AND TITLE: 1310 ACCOUNTS RECEIVABLE

		DEBIT				CREDIT	
A258	C212	C312	D128	A196	C138	D206	
A310	C214	C345	D130	A260	C139	D362	
C202	C216	C350	D364	C106	C140	D808	
C204	C217	C351	D852	C109	C143	F144	
C208	C222			C126 R	C178		
C210	C228			C130	C186		
	C230			C136	C194		
				C137			

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1319 ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE

DEBIT	CREDIT
D206 D808	D202 D852 D204 D214 D216

ACCOUNT NUMBER AND TITLE: 1320 EMPLOYMENT BENEFIT CONTRIBUTIONS RECEIVABLE

DEBIT	CREDIT
C214 D852	A196
C216	C109
C217	D808

ACCOUNT NUMBER AND TITLE: 1325 TAXES RECEIVABLE

DEBIT	CREDIT
C202	C143 D808
D852	D207

ACCOUNT NUMBER AND TITLE: 1329 ALLOWANCE FOR LOSS ON TAXES RECEIVABLE

DEBIT	CREDIT		
D207 D808	D202 D216 D852		

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1330 RECEIVABLE FOR TRANSFERS OF CURRENTLY INVESTED BALANCES

		DEBIT			CREDIT	
A173 A177	A217 A268 A280	D852	A175 A181 A218	A219 A224 A230	A234 A269 A272	A282 D808

ACCOUNT NUMBER AND TITLE: 1335 EXPENDITURE TRANSFERS RECEIVABLE

DEBIT	CREDIT
A238 D852	A237 D808
A258	A260

ACCOUNT NUMBER AND TITLE: 1340 INTEREST RECEIVABLE

	DEBIT			CREDIT	
B104AP C214 B124AP C215 B126AP C216 B128AP C217 B129	C220 C226 D852	A196 C109 C140 C143	C161 C162 C163 C316	D210 D212 D218 D808	

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1349 ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE

DEBIT	CREDIT
D212 D218 D808	D202 D852 D204 D214 D216

ACCOUNT NUMBER AND TITLE: 1350 LOANS RECEIVABLE

DEBIT					CREDIT		
B104 AP C206 C220	C224 C318	D852		C109 C161 C162	C163 C180 C316	D208 D210 D218	D808

ACCOUNT NUMBER AND TITLE: 1359 ALLOWANCE FOR LOSS ON LOANS RECEIVABLE

DEBIT				CREDIT			
C180	D208	D808		D204	D852		

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1360 PENALTIES, FINES, AND ADMINISTRATIVE FEES RECEIVABLE

		DEBIT			CREDIT	
C214 C216	C217 C226	D852	A196 C143	D205 D808		

ACCOUNT NUMBER AND TITLE: 1369 ALLOWANCE FOR LOSS ON PENALTIES, FINES, AND ADMINISTRATIVE FEES RECEIVABLE

DEBIT	CREDIT
D205 D808	D202 D852 D214 D216

ACCOUNT NUMBER AND TITLE: 1399 ALLOWANCE FOR SUBSIDY

	DEBIT		(CREDIT	
C314 D112 D	D210 D366 D512 D808	A182 B104 AP C103 C104	C109 C118 C126 C163	C210 C220 C228 C314	C316 D852

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1410 ADVANCES TO OTHERS

DEBIT	CREDIT
A257 D122	A256 C112
A289	A288 C130
B206	B404

ACCOUNT NUMBER AND TITLE: 1450 PREPAYMENTS

	DEBIT	CREDIT
A257 A289	B206 D122	A256 C112 A288 D130 B404

ACCOUNT NUMBER AND TITLE: 1511 OPERATING MATERIALS AND SUPPLIES HELD FOR USE

	D	DEBIT			CREDIT	
B302	D106	D332 R	C132	D108	D809	
B304	D114	D334	C134	D110	D850	
B306	D116	D354 R	C212	D213		
B404	D132	D356	C345	D330		
C164	D134	D850	C348	D332		
	D318 AP	D853	C350	D354		
	D320		D102	D355		
			D104	D606		

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1512 OPERATING MATERIALS AND SUPPLIES HELD IN RESERVE FOR FUTURE USE

	DEBIT		CREDIT
B302 D106 B304 D114 B306 D116 B404 D132 D134	D850 D853	C132 C134 C212 D102 D104	D108 D110 D332 R D334 D809

ACCOUNT NUMBER AND TITLE: 1513 OPERATING MATERIALS AND SUPPLIES – EXCESS, OBSOLETE, AND UNSERVICEABLE

DEBIT	CREDIT
D330 D853	C328 D809
D850	D334

ACCOUNT NUMBER AND TITLE: 1514 OPERATING MATERIALS AND SUPPLIES HELD FOR REPAIR

DEBIT	CREDIT
D318	D318 AP D809
D853	D320

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1519 OPERATING MATERIALS AND SUPPLIES - ALLOWANCE

	DEBIT		CREDIT
D319 R	D809	D319	D853

ACCOUNT NUMBER AND TITLE: 1521 INVENTORY PURCHASED FOR RESALE

		DEBIT				CREDIT		
B302 B304 B306 B334	B404 D106 D132	D134 D314 R D317 R D328	D354 R D356 D850 D853	C345 C348 C350	D102 D108 D213 D220	D314 D316 D317 D322	D328 R D354 D355 D612	D809 D850

ACCOUNT NUMBER AND TITLE: 1522 INVENTORY HELD IN RESERVE FOR FUTURE SALE

	DEBIT		CREDIT
B302 D106 B304 D114 B306 D116 B404 D132 D134	D850 D853	C132 C134 C212 D102 D104	D108 D110 D220 D314 R D809

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1523 INVENTORY HELD FOR REPAIR

		DEBIT		CREDIT
C222 D317 D322	D616 D618 D850	D853	D220 D317 R D324	D809

ACCOUNT NUMBER AND TITLE: 1524 INVENTORY - EXCESS, OBSOLETE, AND UNSERVICEABLE

DEBIT	CREDIT
D316 D853	C328 D809
D850	D220

ACCOUNT NUMBER AND TITLE: 1525 INVENTORY - RAW MATERIALS

		DEBIT			CREDIT		
B302	C164	D132	C132	C348	D108	D310	
B304	D106	D134	C134	C350	D110	D606	
B306	D114	D850	C212	D102	D213	D809	
B404	D116	D853	C345	D104	D220		

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1526 INVENTORY - WORK-IN-PROCESS

DEBIT	CREDIT
D309 D853 D310 D506 D604 D850	C132 C348 D312 C134 C350 D508 C212 D213 D606 C345 D220 D809

ACCOUNT NUMBER AND TITLE: 1527 INVENTORY - FINISHED GOODS

		DEBIT				CREDIT	
B302	D106	D312	D328		D102	D314	D328 R
B304	D114	D314R	D506	C132	D104	D316	D508
B306	D116	D317R	D850	C134	D108	D317	D606
B404	D132	D314 R	D853	C212	D110	D322	D612
C164	D134	D317 R		C345	D213	D326	D809
				C348	D220		
				C350			

ACCOUNT NUMBER AND TITLE: 1529 INVENTORY - ALLOWANCE

DEBIT	CREDIT
C345 D410R C348 D410 C350 D614R D213 D809 D220 D326 D328R	C222 D321 D328 D614 D853

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1531 SEIZED MONETARY INSTRUMENTS

DEBIT	CREDIT
C166	C168 D342
D853	C174 D809

ACCOUNT NUMBER AND TITLE: 1532 SEIZED CASH DEPOSITED

DEBIT	CREDIT
C168	C170 D304

ACCOUNT NUMBER AND TITLE: 1541 FORFEITED PROPERTY HELD FOR SALE

DEBIT					CREDIT	
B338 B340 C178	D342 D853		C336 C340 C345 C348	C350 D213 D222 D344	D346 D350 D809	

ACCOUNT NUMBER AND TITLE: 1542 FORFEITED PROPERTY HELD FOR DONATION OR USE

	DEBIT		CREDIT
D346	D853	D222	D804
D350		D348	D809

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1549 FORFEITED PROPERTY - ALLOWANCE

DEBIT				CREDIT	
B130	C345 C348	C350 D213	D222 D809		D622 D853

ACCOUNT NUMBER AND TITLE: 1551 FORECLOSED PROPERTY

	DEBIT	CREDIT
B116 B332 C161 C162	C163 D218 D853	C109 C329 C314 D809 C316 C318

ACCOUNT NUMBER AND TITLE: 1559 FORECLOSED PROPERTY - ALLOWANCE

DEBIT	CREDIT
B114 D809	D218 D311 D853

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1561 COMMODITIES HELD UNDER PRICE SUPPORT AND STABILIZATION SUPPORT PROGRAMS

DEBIT					CREDIT	
B302	D106	D853		C345	D108	D806
B304	D114		C132	C348	D110	D809
B306	D116		C134	C350	D213	
B404	D132		C212	D102	D224	
C180	D134		C344	D104	D612	

ACCOUNT NUMBER AND TITLE: 1569 COMMODITIES - ALLOWANCE

		DEBIT	CREDIT
C344 C345 C348	C350 D213 D224	D809	D352 D853

ACCOUNT NUMBER AND TITLE: 1571 STOCKPILE MATERIALS HELD IN RESERVE

DEBIT	CREDIT
B302 D114 D853	C132 D108 D620
B304 D116	C134 D110 D809
B306 D132	C212 D336
B404 D134	D102 D338
D106	D104 D340

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1572 STOCKPILE MATERIALS HELD FOR SALE

		DEBIT			CREDIT	
B302	D106	D853	C132	C334	D336	
B304	D114		C134	D102	D338	
B306	D116		C212	D104	D809	
B404	D132		C330	D108		
C164	D134		C332	D110		
	D340					

ACCOUNT NUMBER AND TITLE: 1591 OTHER RELATED PROPERTY

	DEBIT					CREDIT	
B302	D106	D853		C132	C350	D213	
B304	D114			C134	D102	D809	
B306	D116			C212	D104		
B404	D132			C345	D108		
C164	D134			C348	D110		

ACCOUNT NUMBER AND TITLE: 1599 OTHER RELATED PROPERTY - ALLOWANCE

		DEBIT	CREDIT
C345 C348	C350 D213	D809	D853

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1610 INVESTMENTS IN U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT

DEBIT	CREDIT
B124	C120 C304 C322
B126	C122 C306 D810
B128	C124 C308
D854	C302 C320

ACCOUNT NUMBER AND TITLE: 1611 DISCOUNT ON U.S. TREASURY SECURITIES ISSUED BY BUREAU OF THE PUBLIC DEBT

DEBIT	CREDIT
C124 C306 C308 C320 D810	B128 D854

ACCOUNT NUMBER AND TITLE: 1612 PREMIUM ON U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT

DEBIT	CREDIT
B126 D854	C122 D810 C302 C304 C322

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1613 AMORTIZATION OF DISCOUNT AND PREMIUM ON U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT

]	DEBIT			CREDIT
C122 C322 C302 D510 C304 D810	D854	C124 C306	C308 C320 D510 R	D810 D854

ACCOUNT NUMBER AND TITLE: 1618 MARKET ADJUSTMENT - INVESTMENTS

D810 D854 F136 D810 D854 F138	

ACCOUNT NUMBER AND TITLE: 1620 INVESTMENTS IN SECURITIES OTHER THAN THE BUREAU OF THE PUBLIC DEBT SECURITIES

DEBIT	CREDIT
B124 B126 B128 D854	C120 C306 C122 C308 C124 C324 C302 C326 C304 D810

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1621 DISCOUNT ON SECURITIES OTHER THAN THE BUREAU OF THE PUBLIC DEBT SECURITIES

DEBIT	CREDIT
C124 D810 C306 C308 C324	B128 D854

ACCOUNT NUMBER AND TITLE: 1622 PREMIUM ON SECURITIES OTHER THAN THE BUREAU OF THE PUBLIC DEBT SECURITIES

DEBIT	CREDIT
B126 D854	C122 D810 C302 C304 C326

ACCOUNT NUMBER AND TITLE: 1623 AMORTIZATION OF DISC AND PREM ON SECURITIES OTHER THAN THE BUREAU OF THE PUBLIC DEBT SECURITIES

	DEBIT			CREDIT
C122 D810 C302 D854 C304 C326 D510		C124 C306 C308 C324 D510 R	D810 D854	

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1630 INVESTMENTS IN U.S. TREASURY
ZERO COUPON BONDS ISSUED
BY THE BUREAU OF THE PUBLIC DEBT

DEBIT	CREDIT
B128	C124 C320
D854	C308 D810

ACCOUNT NUMBER AND TITLE: 1631 DISCOUNT ON U.S. TREASURY
ZERO COUPON BONDS ISSUED
BY THE BUREAU OF THE PUBLIC DEBT

	DEBIT	CREDIT
C124	C320	B128
C308	D810	D854

ACCOUNT NUMBER AND TITLE: 1633 AMORTIZATION OF DISCOUNT U.S.

TREASURY ZERO COUPON BONDS
ISSUED BY THE BUREAU OF THE PUBLIC DEBT

DEBIT	CREDIT
C124 D854	C308 D510 R
D510	C320 D810

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1638 MARKET ADJUSTMENT INVESTMENTS IN U.S. TREASURY ZERO COUPON BONDS

		DEBIT		(CREDIT	
D810	D854	F140	D810	D854	F140 R	

ACCOUNT NUMBER AND TITLE: 1639 CONTRA MARKET ADJUSTMENT - INVESTMENTS IN U.S. TREASURY ZERO COUPON BONDS

	Γ	DEBIT		•	CREDIT	
D810	D854	F140 R	D810	D854	F140	

ACCOUNT NUMBER AND TITLE: 1690 OTHER INVESTMENTS

DEBIT	CREDIT
D854	C320 C322 C324 C326 D810

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1711 LAND AND LAND RIGHTS

		DEBIT			CREDIT	
B302	C164	D132	C132	C348	D108	D809
B304	D106	D134	C134	C350	D110	
B306	D114	D853	C212	D102	D213	
B404	D116		C345	D104	D802	

ACCOUNT NUMBER AND TITLE: 1712 IMPROVEMENTS TO LAND

		DEBIT			CREDIT	
B302	D106	D134	C132	C348	D108	D809
B304	D114	D307	C134	C350	D110	
B306	D116	D853	C212	D102	D213	
B404	D132		C345	D104	D802	

ACCOUNT NUMBER AND TITLE: 1719 ACCUMULATED DEPRECIATION ON IMPROVEMENTS TO LAND

	DEBIT	CREDIT
C345	D213	D514
C348	D802	D853
C350	D809	

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1720 CONSTRUCTION-IN-PROGRESS

		DEBIT			CREDIT	
B304 B306	D106 D114	D134 D309	C132 C134	C348 C350	D108 D110	D809
B310	D114 D116	D853	C212	D102	D110 D213	
B404	D132		C345	D104	D307	

ACCOUNT NUMBER AND TITLE: 1730 BUILDINGS, IMPROVEMENTS, AND RENOVATIONS

		DEBIT			CREDIT	
B302 B304	C164 D106	D132 D134	C132 C134	C348 C350	D108 D110	D809
B304 B306	D100 D114	D134 D307	C212	D102	D110 D213	
B404	D116	D853	C345	D104	D802	

ACCOUNT NUMBER AND TITLE: 1739 ACCUMULATED DEPRECIATION ON BUILDINGS, IMPROVEMENTS, AND RENOVATIONS

	DEBIT	CREDIT
C345 D213 C348 D802 C350 D809	2	D514 D853

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1740 OTHER STRUCTURES AND FACILITIES

		DEBIT			CREDIT	
B302	C164	D132	C132	C350	D110	
B304	D106	D134	C134	D102	D213	
B306	D114	D307	C212	D104	D802	
B404	D116	D853	C345	D108	D809	

ACCOUNT NUMBER AND TITLE: 1749 ACCUMULATED DEPRECIATION ON OTHER STRUCTURES AND FACILITIES

	DEBIT	CREDIT
C345	D213	D226
C348	D802	D514
C350	D809	D853

ACCOUNT NUMBER AND TITLE: 1750 EQUIPMENT

		DEBIT		CREDIT				
B302	C164	D132	D853	C132	D102	D213		
B304	D106	D134		C134	D104	D802		
B306	D114	D307		C212	D108	D809		
B404	D116	D348		C312	D110			

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1759 ACCUMULATED DEPRECIATION ON EQUIPMENT

C312 D802 D514 D213 D809 D853	

ACCOUNT NUMBER AND TITLE: 1810 ASSETS UNDER CAPITAL LEASE

DEBIT	CREDIT
B346	C132 D104
D116	C134 D108
D853	C212 D809

ACCOUNT NUMBER AND TITLE: 1819 ACCUMULATED DEPRECIATION ON ASSETS UNDER CAPITAL LEASE

		DEBIT	CREDIT
C312	C350	D809	D514
C345	D213		D853

ACCOUNT NUMBER AND TITLE: 1820 LEASEHOLD IMPROVEMENTS

		DEBIT			CREDIT	
B302	C164	D134	C132	C345	D108	
B304	D106	D307	C134	C350	D110	
B306	D114	D853	C212	D102	D213	
B404	D132		C312	D104	D809	

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1829 ACCUMULATED AMORTIZATION ON LEASEHOLD IMPROVEMENTS

		DEBIT	CREDIT
C312	C350	D809	D514
C345	D213		D853

ACCOUNT NUMBER AND TITLE: 1830 INTERNAL-USE SOFTWARE

		DEBIT			CREDIT	
B302	C164	D132	C132	D102	D213	
B304	D106	D134	C134	D104	D809	
B306	D114	D308	C212	D108		
B404	D116	D853	C312	D110		

ACCOUNT NUMBER AND TITLE: 1832 INTERNAL-USE SOFTWARE IN DEVELOPMENT

DEBIT			CREDIT				
B302	D106	D309		C134	D108		
B304	D114	D853		C212	D110		
B306	D116			C312	D213		
B404	D132			D102	D308		
	D134			D104	D809		

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1839 ACCUMULATED AMORITIZATION ON INTERNAL-USE SOFTWARE

	DEBIT	CREDIT			
C312	D213	D809	D514	D853	

ACCOUNT NUMBER AND TITLE: 1840 OTHER NATURAL RESOURCES

DEBIT				CREDIT			
B302 B304 B306 B404	C164 D106 D114 D116	D132 D134 D853		C132 C134 C212 D102	D104 D108 D110 D809		
B306	D114	_		C212	D110		

ACCOUNT NUMBER AND TITLE: 1849 ALLOWANCE FOR DEPLETION

DEBIT	CREDIT
D809	D514 D853

ACCOUNT NUMBER AND TITLE: 1890 OTHER GENERAL PROPERTY, PLANT, AND EQUIPMENT

DEBIT				CREDIT				
B302	C164	D132		C132	C345	D108	D809	
B304	D106	D134		C134	C350	D110		
B306	D114	D853		C212	D102	D213		
B404	D116			C312	D104	D802		

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1899 ACCUMULATED DEPRICIATION ON OTHER GENERAL PROPERTY, PLANT, AND EQUIPMENT

	DEBIT	CREDIT
C312 D213 C345 D802 C350 D809		D514 D853

ACCOUNT NUMBER AND TITLE: 1921 RECEIVABLE FROM APPROPRIATIONS

DEBIT	CREDIT
USSGL standard transactions are not provided for this account. Use of this account is restricted and must be approved by Treasury and the Office of Management and Budget (OMB). See the account definition.	

ACCOUNT NUMBER AND TITLE: 1990 OTHER ASSETS

		DEBIT			CREDIT	
B302	D106	D134	C132	D104		
B304	D114	D853	C134	D108		
B306	D116		C212	D110		
B404	D132		D102	D809		

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 2110 ACCOUNTS PAYABLE

	DEBIT			CREDIT	
A255 D110 B110 D306 B120 F128 B308 D102		A255 R B302 B304 B306 B310	B314 B318 B332 B334	B344 C316 D106 D114 D116	D132 D134 D410 D616

ACCOUNT NUMBER AND TITLE: 2120 DISBURSEMENTS IN TRANSIT

DEBIT	CREDIT
B110	B308

ACCOUNT NUMBER AND TITLE: 2130 CONTRACT HOLDBACKS

DEBIT	CREDIT
B110 B308	B304 D114 D306 B306 D116
D102	B310 D132
D110	D106 D134

ACCOUNT NUMBER AND TITLE: 2140 ACCRUED INTEREST PAYABLE

DEBIT	CREDIT
B112	B318 B322

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 2150 PAYABLE FOR TRANSFERS OF CURRENTLY INVESTED BALANCES

	DEBIT		CREDIT
A180 A236 A221 A271 A225 A274 A231 A283	D811	A179 A223 A270 A281	D855

ACCOUNT NUMBER AND TITLE: 2155 EXPENDITURE TRANSFERS PAYABLE

DEBIT			CREDIT
A261	D811	A259	D855

ACCOUNT NUMBER AND TITLE: 2160 ENTITLEMENT BENEFITS DUE AND PAYABLE

DEBIT	CREDIT
B110	B324
B308	D406

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 2170 SUBSIDY PAYABLE TO THE FINANCING ACCOUNT

DEBIT	CREDIT
B105	A150 D855
D811	B324

ACCOUNT NUMBER AND TITLE: 2179 CONTRA LIABILITY FOR SUBSIDY PAYABLE TO THE FINANCING ACCOUNT

DEBIT	CREDIT
A150	B105

ACCOUNT NUMBER AND TITLE: 2180 LOAN GUARANTEE LIABILITY

DEBIT	CREDIT
B104	A182 C126
D112	B104 AP C220
D811	C103 C228
	C104 D366
	C117 D516
	C118 D855

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 2190 OTHER ACCRUED LIABILITIES

DEBIT	CREDIT
B110 B308 D102 D110	B318 D106 D402 B324 D114 D408 D116 D132 D134

ACCOUNT NUMBER AND TITLE: 2210 ACCRUED FUNDED PAYROLL AND LEAVE

DEBIT	CREDIT
B110	D132 D402

ACCOUNT NUMBER AND TITLE: 2211 WITHHOLDINGS PAYABLE

DEBIT	CREDIT
B110	D132 D402 D134

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 2213 EMPLOYER CONTRIBUTIONS AND PAYROLL TAXES PAYABLE

DEBIT	CREDIT
B110	D132 D404 D134

ACCOUNT NUMBER AND TITLE: 2215 OTHER POST-EMPLOYMENT BENEFITS DUE AND PAYABLE

DEBIT	CREDIT
B110	D406

ACCOUNT NUMBER AND TITLE: 2216 PENSION BENEFITS DUE AND PAYABLE TO BENEFICIARIES

DEBIT	CREDIT
D406 R	D406

ACCOUNT NUMBER AND TITLE: 2217 BENEFIT PREMIUMS PAYABLE TO CARRIERS

DEBIT	CREDIT
D406R	D406

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 2218 LIFE INSURANCE BENEFITS DUE AND PAYABLE TO BENEFICIARIES

DEBIT	CREDIT
D406R	D406

ACCOUNT NUMBER AND TITLE: 2220 UNFUNDED LEAVE

DEBIT	CREDIT
D811	B324 D855

ACCOUNT NUMBER AND TITLE: 2225 UNFUNDED FECA LIABILITY

DEBIT	CREDIT
B326R	B326
D811	D855

ACCOUNT NUMBER AND TITLE: 2290 OTHER UNFUNDED EMPLOYMENT RELATED LIABILITY

DEBIT	CREDIT
B326 R	B324 D855
D811	B326

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 2310 ADVANCES FROM OTHERS

	DEBIT	CREDIT
A306 D811 A308 F110 B142		C182 C184 D855

ACCOUNT NUMBER AND TITLE: 2320 DEFERRED CREDITS

		DEBIT			CREDIT	
C118 C218	C336 D346	D350	B338 B340	B402 C116		

ACCOUNT NUMBER AND TITLE: 2400 LIABILITY FOR DEPOSIT FUNDS, CLEARING ACCOUNTS AND UNDEPOSITED COLLECTIONS

DEBIT	CREDIT
C144 R D304	C108 C152
C170	C144 C168

ACCOUNT NUMBER AND TITLE: 2510 PRINCIPAL PAYABLE TO THE BUREAU OF THE PUBLIC DEBT

	DEBIT	CREDIT
B120 D811 B121		A156 D855

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 2520 PRINCIPAL PAYABLE TO THE FEDERAL FINANCING BANK

	DEBIT	CREDIT
B120 B121	D811	A156 D855

ACCOUNT NUMBER AND TITLE: 2530 SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY

DEBIT	CREDIT
	B123 B127 B125

ACCOUNT NUMBER AND TITLE: 2531 DISCOUNT ON SECURITIES ISSUED BY
FEDERAL AGENCIES UNDER GENERAL AND
SPECIAL FINANCING AUTHORITY

DEBIT	CREDIT
B127	

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 2532 PREMIUM ON SECURITIES ISSUED BY
FEDERAL AGENCIES UNDER GENERAL AND
SPECIAL FINANCING AUTHORITY

DEBIT	CREDIT
	B125

ACCOUNT NUMBER AND TITLE: 2533 AMORTIZATION OF DISCOUNT AND PREMIUM
ON SECURITIES ISSUED BY FEDERAL
AGENCIES UNDER GENERAL AND SPECIAL
FINANCING AUTHORITY

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 2540 PARTICIPATION CERTIFICATES

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 2590 OTHER DEBT

DEBIT	CREDIT
B122	D114 D116

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 2610 ACTUARIAL PENSION LIABILITY

	DEBIT	CREDIT
B103	D406 D811	B324 D855

ACCOUNT NUMBER AND TITLE: 2620 ACTUARIAL HEALTH INSURANCE LIABILITY

DEBIT	CREDIT
D811	B324 D855

ACCOUNT NUMBER AND TITLE: 2630 ACTUARIAL LIFE INSURANCE LIABILITY

DEBIT	CREDIT		
D811	B324 D855		

ACCOUNT NUMBER AND TITLE: 2650 ACTUARIAL FECA LIABILITY

DEBIT	CREDIT
B330 R	B330
D811	D855

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 2690 OTHER ACTUARIAL LIABILITIES

DEBIT	CREDIT
B330 R	B324 D855
D811	B330

ACCOUNT NUMBER AND TITLE: 2910 PRIOR LIENS OUTSTANDING ON ACQUIRED COLLATERAL

	DEBIT		CREDIT
B114	D811	D218	D855

ACCOUNT NUMBER AND TITLE: 2920 CONTINGENT LIABILITIES

	DEBIT	CREDIT
B119 B328 R	D811	A143 D855 B328

ACCOUNT NUMBER AND TITLE: 2940 CAPITAL LEASE LIABILITY

	DEBIT		CREDIT
B110	D811	B346	D855

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 2950 LIABILITY FOR SUBSIDY RELATED TO UNDISBURSED LOANS

	DEBIT		CREDIT
C126 R	D811	C208	D855

ACCOUNT NUMBER AND TITLE: 2960 ACCOUNTS PAYABLE FROM CANCELED APPROPRIATIONS

	DEBIT		CREDIT
B316	D811	D855	F130

ACCOUNT NUMBER AND TITLE: 2970 RESOURCES PAYABLE TO TREASURY

	DEBIT		CREDIT
B136	D811	A143	D855

ACCOUNT NUMBER AND TITLE: 2980 CUSTODIAL LIABILITY

DEBIT	CREDIT
D214	C142
D216	C202
F124 F229	C226

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 2990 OTHER LIABILITIES

		DEBIT			CREDIT	
B110 B308	C168 C174 D342	D804 D811	A130 A131 A132 A134 A136	B324 C150 C166 D112	D114 D116 D350 D855	

ACCOUNT NUMBER AND TITLE: 2995 ESTIMATED CLEANUP COST LIABILITY

DEBIT						CREDIT
B344	D226	D811		B324	D855	

ACCOUNT NUMBER AND TITLE: 3100 UNEXPENDED APPROPRIATIONS - CUMULATIVE

DEBIT	CREDIT
F233	F233

ACCOUNT NUMBER AND TITLE: 3101 UNEXPENDED APPROPRIATIONS - APPROPRIATIONS RECEIVED

		DEBIT			CREDIT	
A105	F108	F233	A104 A110	A155 A170	F107 F108 R	

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 3102 UNEXPENDED APPROPRIATIONS - TRANSFERS-IN

DEBIT	CREDIT
F233	A220 A240 A257 A228 A246 A262 A232 A249

ACCOUNT NUMBER AND TITLE: 3103 UNEXPENDED APPROPRIATIONS - TRANSFERS-OUT

	DEBIT	CREDIT
A214 A248 A226 A251 A230 A254 A241 A256		A231 F233
		1233

ACCOUNT NUMBER AND TITLE: 3106 UNEXPENDED APPROPRIATIONS - ADJUSTMENTS

	DEBIT	CREDIT
A106 A169 A112 F106 A132 F120 A136 F122	F233	F233

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 3107 UNEXPENDED APPROPRIATIONS - USED

	DEBI	Г	CREDIT
A146 AP	B306 AP	D126 AP	C132R
A267 AP	B314 AP	D132 AP	C134 R
B102 AP	B322AP	D402 AP	C136 R
B105 AP	B332 AP	D404 AP	C137 R
B106 AP	B334AP	D406 AP	C138 R
B107 AP	B344 AP	D408 AP	D139 R
B109 AP	B346 AP	D410 AP	D102 R
B118 AP	B404 AP	D616 AP	D104 R
B122AP	C206AP	F233	D108 R
B130 AP	D106 AP		D110 R
B134	D114 AP		D134 R
B302AP	D116 AP		F128
B304 AP			F233

ACCOUNT NUMBER AND TITLE: 3108 UNEXPENDED APPROPRIATIONS - PRIOR-PERIOD ADJUSTMENTS - RESTATED

	DEBIT		CREDIT
D102AP D104AP D108AP	D110 AP D704 F233	D106R D114R D116R	F233

ACCOUNT NUMBER AND TITLE: 3109 UNEXPENDED APPROPRIATIONS - PRIOR-PERIOD ADJUSTMENT - NOT RESTATED

	DEBIT		CREDIT
D102 AP	D110 AP	D106 R	F233
D104 AP	D702	D114 R	
D108 AP	F233	D116 R	

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 3310 CUMULATIVE RESULTS OF OPERATIONS

DEBIT	CREDIT
F228 F231	F228 F230
17231	1230

ACCOUNT NUMBER AND TITLE: 4032 ESTIMATED CONTRACT AUTHORITY

DEBIT	CREDIT
A176	A168 F112

ACCOUNT NUMBER AND TITLE: 4034 ANTICIPATED ADJUSTMENTS TO CONTRACT AUTHORITY

	DEBIT	CREDIT
A172	A178 R F114	A178 F118

ACCOUNT NUMBER AND TITLE: 4042 ESTIMATED INDEFINITE BORROWING AUTHORITY

DEBIT	CREDIT
A162	A154 F112

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4044 ANTICIPATED REDUCTIONS TO BORROWING AUTHORITY

DEBIT	CREDIT
A158 F114	A164
A159	F118

ACCOUNT NUMBER AND TITLE: 4047 ANTICIPATED TRANFERS TO THE GENERAL FUND OF THE TREASURY

DEBIT	CREDIT
B119 F114	A142
B120	A143
B136	F118

ACCOUNT NUMBER AND TITLE: 4060 ANTICIPATED COLLECTIONS FROM NON-FEDERAL SOURCES

DEBIT			CREDIT		
A140 F116	C109 C116 C117 C130	C132 C136 C148	C152 C154 C314	C316 C318 C328 C329	C342 C348 D108 F112

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4070 ANTICIPATED COLLECTIONS FROM FEDERAL SOURCES

DF	EBIT			CREDIT		
A140 C322 C304 F116 C308		C101 C103 C104 C106 C109 C124	C132 C136 C208 C210	C214 C302 C306 C320	C348 C350 D108 F112	

ACCOUNT NUMBER AND TITLE: 4081 AMOUNTS APPROPRIATED FROM A SPECIFIC TREASURY-MANAGED TRUST FUND TAFS - RECEIVABLE - TRANSFERRED

DEBIT	CREDIT
A285 F260	A284
F260	F260 R

ACCOUNT NUMBER AND TITLE: 4082 ALLOCATIONS OF REALIZED AUTHORITY TO BE TRANSFERRED FROM INVESTED BALANCES - TRANSFERRED

DEBIT	CREDIT
A285 F261	A284
F261	F261 R

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4083 TRANSERS - CURRENT-YEAR AUTHORITY - RECEIVABLE - TRANSFERRED

DEBIT	CREDIT
A285 F262	A284
F262	F262 R

ACCOUNT NUMBER AND TITLE: 4111 DEBT LIQUIDATION APPROPRIATIONS

DEBIT	CREDIT
A104	F108
F108 R	F204

ACCOUNT NUMBER AND TITLE: 4112 LIQUIDATION OF DEFICIENCY - APPROPRIATIONS

DEBIT	CREDIT
A104	F204

ACCOUNT NUMBER AND TITLE: 4114 APPROPRIATED TRUST OR SPECIAL FUND RECEIPTS

		DEBIT				CREDIT
A184 A186 A188 A196	A264 C124 C172 C176 C190	C302 C306 C324 C326	C336 F140	B124AP B126 B126AP B128AP B129	C304 C308 F140 R F204	

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4115 LOAN SUBSIDY APPROPRIATION

DEBIT	CREDIT
A104	F204

ACCOUNT NUMBER AND TITLE: 4117 LOAN ADMINISTRATIVE EXPENSE APPROPRIATION

DEBIT	CREDIT
A104	F204

ACCOUNT NUMBER AND TITLE: 4118 REESTIMATED LOAN SUBSIDY APPROPRIATION

DEBIT	CREDIT
A104 F108 R	F108
F108 R	F204

ACCOUNT NUMBER AND TITLE: 4119 OTHER APPROPRIATIONS REALIZED

DEBIT	CREDIT
A104 A155	A105 F108
A155	A125 F204
F108 R	

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4120 APPROPRIATIONS ANTICIPATED - INDEFINITE

DEBIT	CREDIT
A102	A104 C306
C304	A186 F112
C308	C124
F116	C302

ACCOUNT NUMBER AND TITLE: 4122 AUTHORITY ADJUSTED FOR INTEREST ON THE BUREAU OF THE PUBLIC DEBT SECURITIES

DEBIT	CREDIT
The Bureau of the Public Debt only may use this account.	

ACCOUNT NUMBER AND TITLE: 4123 AMOUNTS APPROPRIATED FROM
SPECIFIC TREASURY-MANAGED
TRUST FUND TAFS RECLASSIFIED RECEIVABLE - TEMPORARY REDUCTION

DEBIT	CREDIT
A269	F249

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4124 AMOUNTS APPROPRIATED FROM
SPECIFIC TREASURY-MANAGED
TRUST FUND TAFS RECLASSIFIED PAYABLE - TEMPORARY REDUCTION

DEBIT	CREDIT
F250	A271

ACCOUNT NUMBER AND TITLE: 4125 LOAN MODIFICATION ADJUSTMENT TRANSFER APPROPRIATION

DEBIT	CREDIT
A182	F204

ACCOUNT NUMBER AND TITLE: 4126 AMOUNTS APPROPRIATED FROM SPECIFIC TREASURY-MANAGED TRUST FUND TAFS - RECEIVABLE

DEBIT	CREDIT
A173	A175 F260
A268	A269
F260 R	A272

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4127 AMOUNTS APPROPRIATED FROM SPECIFIC TREASURY-MANAGED TRUST FUND TAFS - PAYABLE

DEBIT	CREDIT
A271 A274	A270

ACCOUNT NUMBER AND TITLE: 4128 AMOUNTS APPROPRIATED FROM SPECIFIC TREASURY-MANAGED TRUST FUND TAFS - TRANSFERS-IN

DEBIT	CREDIT
A272 A276	F204

ACCOUNT NUMBER AND TITLE: 4129 AMOUNTS APPROPRIATED FROM SPECIFIC TREASURY-MANAGED TRUST FUND TAFS - TRANSFERS-OUT

DEBIT	CREDIT
F204	A274 A278

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4130 APPROPRIATION TO LIQUIDATE CONTRACT AUTHORITY WITHDRAWN

DEBIT	CREDIT
F204	A169

ACCOUNT NUMBER AND TITLE: 4131 CURRENT-YEAR AUTHORITY REALIZED

	DEBIT	CREDIT
A166 A168	F112	F206

ACCOUNT NUMBER AND TITLE: 4133 DECREASES TO INDEFINITE CONTRACT AUTHORITY

DEBIT	CREDIT
F206	A172 F113 A174

ACCOUNT NUMBER AND TITLE: 4134 CONTRACT AUTHORITY WITHDRAWN

DEBIT	CREDIT
F206	D136

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4135 CONTRACT AUTHORITY LIQUIDATED

DEBIT	CREDIT
A169	A170 A175
F206	A171

ACCOUNT NUMBER AND TITLE: 4136 CONTRACT AUTHORITY TO BE LIQUIDATED BY TRUST FUNDS

DEBIT	CREDIT
A175	A173

ACCOUNT NUMBER AND TITLE: 4137 TRANSFERS OF CONTRACT AUTHORITY

DEBIT	CREDIT
A177	A179
A180	A181

ACCOUNT NUMBER AND TITLE: 4138 APPROPRIATION TO LIQUIDATE CONTRACT AUTHORITY

DEBIT	CREDIT
A170 A175 A171	F204

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4139 CONTRACT AUTHORITY CARRIED FORWARD

DEBIT	CREDIT
F206	F206

ACCOUNT NUMBER AND TITLE: 4140 SUBSTITUTION OF BORROWING AUTHORITY

DEBIT	CREDIT
F208	A155 A159

ACCOUNT NUMBER AND TITLE: 4141 CURRENT-YEAR BORROWING AUTHORITY REALIZED

DEBIT	CREDIT
A152 F112 A154	F208

ACCOUNT NUMBER AND TITLE: 4143 DECREASES TO INDEFINITE BORROWING AUTHORITY

DEBIT	CREDIT
F208	A148 F113 A158

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4144 BORROWING AUTHORITY WITHDRAWN

DEBIT	CREDIT
F208	D138

ACCOUNT NUMBER AND TITLE: 4145 BORROWING AUTHORITY CONVERTED TO CASH

DEBIT	CREDIT
F208	A156

ACCOUNT NUMBER AND TITLE: 4146 ACTUAL REPAYMENTS OF DEBT, CURRENT-YEAR AUTHORITY

DEBIT	CREDIT
F204	B120 B121

ACCOUNT NUMBER AND TITLE: 4147 ACTUAL REPAYMENTS OF DEBT, PRIOR-YEAR BALANCES

DEBIT	CREDIT
F204	B120 B121

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4148 RESOURCES REALIZED FROM BORROWING AUTHORITY

DEBIT	CREDIT
A156	F204

ACCOUNT NUMBER AND TITLE: 4149 BORROWING AUTHORITY CARRIED FORWARD

DEBIT	CREDIT
F208	F208

ACCOUNT NUMBER AND TITLE: 4150 REAPPROPRIATIONS

DEBIT	CREDIT
A110	F204

ACCOUNT NUMBER AND TITLE: 4151 ACTUAL CAPITAL TRANSFERS TO THE GENERAL FUND OF THE TREASURY, CURRENT-YEAR AUTHORITY

DEBIT	CREDIT
F204	B119 B136

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4152 ACTUAL CAPITAL TRANSFERS TO THE GENERAL FUND OF THE TREASURY, PRIOR-YEAR BALANCES

DEBIT	CREDIT
F204	B119 B136

ACCOUNT NUMBER AND TITLE: 4157 AUTHORITY MADE AVAILABLE
FROM RECEIPT OR APPROPRIATION
BALANCES PREVIOUSLY
PRECLUDED FROM OBLIGATION

DEBIT	CREDIT
A192	F132 F242 F215

ACCOUNT NUMBER AND TITLE: 4158 AUTHORITY MADE AVAILABLE FROM OFFSETTING COLLECTION BALANCES PREVIOUSLY PRECLUDED FROM OBLIGATION

DEBIT	CREDIT
A194	F134 F244 F215

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4160 ANTICIPATED TRANSFERS - CURRENT-YEAR AUTHORITY

DEBIT	CREDIT
A242 A248 F104	A244 F112 A246 A280 F104 R

ACCOUNT NUMBER AND TITLE: 4165 ALLOCATIONS OF AUTHORITY ANTICIPATED FROM INVESTMENT BALANCES

DEBIT	CREDIT
A204	A217 F112

ACCOUNT NUMBER AND TITLE: 4166 ALLOCATIONS OF REALIZED AUTHORITY - TO BE TRANSFERRED FROM INVESTED BALANCES

DEBIT	CREDIT
A217 F261 R	A218 F261
A221	A219
A225	A223

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4167 ALLOCATIONS OF REALIZED AUTHORITY - TRANSFERRED FROM INVESTED BALANCES

DEBIT	CREDIT
A219	A225
F204	F204

ACCOUNT NUMBER AND TITLE: 4168 ALLOCATIONS OF REALIZED AUTHORITY RECLASSIFIED - AUTHORITY TO BE TRANSFERRED FROM INVESTED BALANCES - TEMPORARY REDUCTION

DEBIT	CREDIT
A218	A221
F248	F247

ACCOUNT NUMBER AND TITLE: 4170 TRANSFERS - CURRENT-YEAR AUTHORITY

		DEBIT			CREDIT	
A181 A246 A249	A250 A282	F204	A180 A248 A251	A252 A283	F204	

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4171 NON-ALLOCATION TRANSFERS OF INVESTED BALANCES - RECEIVABLE

DEBIT	CREDIT		
A280 F262 R	A282 F262		

ACCOUNT NUMBER AND TITLE: 4172 NON-ALLOCATION TRANSFERS OF INVESTED BALANCES - PAYABLE

DEBIT	CREDIT
A283	A281

ACCOUNT NUMBER AND TITLE: 4173 NON-ALLOCATION TRANSFERS OF INVESTED BALANCES - TRANSFERRED

	DEBIT		CREDIT
A282	F204	A283	F204

ACCOUNT NUMBER AND TITLE: 4175 ALLOCATION TRANSFERS OF CURRENT-YEAR AUTHORITY FOR NON-INVESTED ACCOUNTS

DEBIT	CREDIT
A181 A232	A180 F204
A220 F204	A214
A231	A230

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4176 ALLOCATION TRANSFERS OF PRIOR-YEAR BALANCES

		DEBIT			CREDIT	
A220 A228 A231	A232 A236	F204	A214 A226 A230	A234	F204	

ACCOUNT NUMBER AND TITLE: 4180 ANTICIPATED TRANSFERS - PRIOR-YEAR BALANCES

DEBIT	CREDIT
A242	A244
A248	A246
F104	F104 R

ACCOUNT NUMBER AND TITLE: 4190 TRANSFERS - PRIOR-YEAR BALANCES

DEBIT	CREDIT
A246 F204	A248 F204
A249	A251
A250	A252

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4191 BALANCE TRANSFERS - EXTENSIONS OF AVAILABILITY OTHER THAN REAPPROPRIATIONS

DEBIT	CREDIT
A240	A241
F204	F204

ACCOUNT NUMBER AND TITLE: 4195 TRANSFER OF OBLIGATED BALANCES

	DE	EBIT		(CREDIT	
A255 R A257 A262 A263	A284 A286 A289 A290	F204	A253 A254 A255 A256	A285 A287 A288 A291	F204	

ACCOUNT NUMBER AND TITLE: 4199 TRANSFER OF EXPIRED EXPENDITURE TRANSFERS - RECEIVABLE

	DEBIT		CREDIT
A238	F256	A237	F256 R

ACCOUNT NUMBER AND TITLE: 4201 TOTAL ACTUAL RESOURCES - COLLECTED

DEBIT	CREDIT
F204	B316 F204 F214

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4210 ANTICIPATED REIMBURSEMENTS AND OTHER INCOME

DEBIT	CREDIT
A302	A304 C182
A308	A305 F112
F116	C351

ACCOUNT NUMBER AND TITLE: 4212 LIQUIDATION OF DEFICIENCY - OFFSETTING COLLECTIONS

DEBIT	CREDIT
C110	F204

ACCOUNT NUMBER AND TITLE: 4215 ANTICIPATED APPROPRIATION TRUST FUND EXPENDITURE TRANSFERS

DEBIT	CREDIT
A114	A258
F116	F112

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4221 UNFILLED CUSTOMER ORDERS WITHOUT ADVANCE

DEBIT	CREDIT
A304	A310 C222 F263
C101	C103 F109
F263 R	C184

ACCOUNT NUMBER AND TITLE: 4222 UNFILLED CUSTOMER ORDERS WITH ADVANCE

DEBIT	CREDIT
C182 F264 R	A306 F110
C184	A308 F264

ACCOUNT NUMBER AND TITLE: 4225 APPROPRIATION TRUST FUND EXPENDITURE TRANSFERS - RECEIVABLE

	Ι	DEBIT			CREDIT	
A258	F256 R	F265 R	A260	F256	F265	

ACCOUNT NUMBER AND TITLE: 4230 UNFILLED CUSTOMER ORDERS WITHOUT ADVANCE - TRANSFERRED

	DEBIT		CREDIT
A287	F263	A286	F263 R

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4231 UNFILLED CUSTOMER ORDERS WITH ADVANCE - TRANSFERRED

	DEBIT		CREDIT
A291	F264	A290	F264 R

ACCOUNT NUMBER AND TITLE: 4232 APPROPRIATION TRUST FUND EXPENDITURE TRANFERS - RECEIVABLE - TRANSFERRED

	DEBIT		CREDIT
A285	F265	A284	F265 R

ACCOUNT NUMBER AND TITLE: 4233 REIMBURSEMENTS AND OTHER INCOME EARNED - RECEIVABLE - TRANSFERRED

	DEBIT		CREDIT
A285	F266	A284	F266 R

ACCOUNT NUMBER AND TITLE: 4234 OTHER FEDERAL RECEIVABLES - TRANSFERRED

	DEBIT		CREDIT
A285	F267	A284	F267 R

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4251 REIMBURSEMENTS AND OTHER INCOME EARNED - RECEIVABLE

		DEBIT			CREDIT	
A310	C222	F266 R	C186	F144	F266	

ACCOUNT NUMBER AND TITLE: 4252 REIMBURSEMENTS AND OTHER INCOME EARNED - COLLECTED

DEBIT	CREDIT
A306 C186	F204

ACCOUNT NUMBER AND TITLE: 4255 APPROPRIATION TRUST FUND EXPENDITURE TRANSFERS - COLLECTED

DEBIT	CREDIT
A260	F204

ACCOUNT NUMBER AND TITLE: 4260 ACTUAL COLLECTIONS OF GOVERNMENT-TYPE FEES

DEBIT	CREDIT
C109	C110 F204

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4261 ACTUAL COLLECTIONS OF BUSINESS-TYPE FEES

DEBIT	CREDIT
C109 C116 C117	C110 F204

ACCOUNT NUMBER AND TITLE: 4262 ACTUAL COLLECTIONS OF LOAN PRINCIPAL

DEBIT	CREDIT
C109	F204

ACCOUNT NUMBER AND TITLE: 4263 ACTUAL COLLECTIONS OF LOAN INTEREST

DEBIT	CREDIT
C109 C154	F204

ACCOUNT NUMBER AND TITLE: 4264 ACTUAL COLLECTIONS OF RENT

DEBIT	CREDIT
C109	F204

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4265 ACTUAL COLLECTIONS FROM SALE OF FORECLOSED PROPERTY

		DEBIT	CREDIT	
C109 C314	C316 C318	C329	F204	

ACCOUNT NUMBER AND TITLE: 4266 OTHER ACTUAL BUSINESS-TYPE COLLECTIONS FROM NON-FEDERAL SOURCES

	DEBIT	CREDIT
C109 C182 C148 C328 C152 C330 C158 C332	C342 C348	A306 C110 F204

ACCOUNT NUMBER AND TITLE: 4267 OTHER ACTUAL "GOVERNMENT TYPE" COLLECTIONS FROM NON-FEDERAL SOURCES

DEBIT	CREDIT
C109 C152	B118 F204
C148	C110

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4271 ACTUAL PROGRAM FUND SUBSIDY COLLECTED

	DEBIT	CREDIT
C103 C104	C106 C126	F204

ACCOUNT NUMBER AND TITLE: 4273 INTEREST COLLECTED FROM TREASURY

DEBIT	CREDIT
C109 C306 C124 C320 C140 C302	B124AP C304 B126 C308 B126AP C322 B128AP F204 B129

ACCOUNT NUMBER AND TITLE: 4275 ACTUAL COLLECTIONS FROM LIQUIDATING FUND

DEBIT	CREDIT
	F204

ACCOUNT NUMBER AND TITLE: 4276 ACTUAL COLLECTIONS FROM FINANCING FUND

DEBIT	CREDIT
C109	F204

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4277 OTHER ACTUAL COLLECTIONS - FEDERAL

DEBIT	CREDIT
C109 C348	C110
C140	F204

ACCOUNT NUMBER AND TITLE: 4281 ACTUAL PROGRAM FUND SUBSIDY RECEIVABLE

DEBIT	CREDIT
C208	C126

ACCOUNT NUMBER AND TITLE: 4283 INTEREST RECEIVABLE FROM TREASURY

DEBIT	CREDIT
C214	C140

ACCOUNT NUMBER AND TITLE: 4285 RECEIVABLE FROM THE LIQUIDATING FUND

DEBIT	CREDIT
C210	

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4286 RECEIVABLE FROM THE FINANCING FUND

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4287 OTHER FEDERAL RECEIVABLES

		DEBIT				CREDIT	
C214	C350	C351	F267 R	C140	C348	F267	

ACCOUNT NUMBER AND TITLE: 4310 ANTICIPATED RECOVERIES OF PRIOR-YEAR OBLIGATIONS

DEBIT	CREDIT
A138	D110 F112
F116	D134

ACCOUNT NUMBER AND TITLE: 4350 CANCELED AUTHORITY

DEBIT	CREDIT
B316	F120 F128 AP F122

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4382 TEMPORARY REDUCTION - NEW BUDGET AUTHORITY

DEBIT	CREDIT
F246	A135
F247	A218
F249	A269

ACCOUNT NUMBER AND TITLE: 4383 TEMPORARY REDUCTION - PRIOR-YEAR BALANCES

DEBIT	CREDIT
F246	A135
F247	A218
F249	A269

ACCOUNT NUMBER AND TITLE: 4384 TEMPORARY REDUCTION RETURNED BY APPROPRIATION

DEBIT	CREDIT
A108	F246 F250 F248

ACCOUNT NUMBER AND TITLE: 4391 ADJUSTMENTS TO INDEFINITE NO-YEAR AUTHORITY

DEBIT	CREDIT
F107 F204	F106 F204
1204	1204

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4392 PERMANENT REDUCTION - NEW BUDGET AUTHORITY

DEBIT	CREDIT
F204	A131 A134
F206	A132 A136
F208	A133 A185 AP

ACCOUNT NUMBER AND TITLE: 4393 PERMANENT REDUCTION - PRIOR-YEAR BALANCES

DEBIT	CREDIT
F204 F206 F208	A112 A134 A131 A136 A132 A185 AP A133

ACCOUNT NUMBER AND TITLE: 4394 RECEIPTS UNAVAILABLE FOR OBLIGATION UPON COLLECTION

		DEBIT				CREDIT	
A190 A270	A278 B126	C304 C308	F140 R	A108 A188 A196	C124 C302	C306 C324	C326 F140 F245

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4395 AUTHORITY UNAVAILABLE FOR OBLIGATION PURSUANT TO PUBLIC LAW - TEMPORARY

	DEBIT	CREDIT
A128R B124AP B126AP B128AP	B129 F126	A128

ACCOUNT NUMBER AND TITLE: 4397 RECEIPTS AND APPROPRIATIONS TEMPORARILY PRECLUDED FROM OBLIGATION

	DEBIT	CREDIT
B126	F215	A127
F132	F242	F245

ACCOUNT NUMBER AND TITLE: 4398 OFFSETTING COLLECTIONS TEMPORARILY PRECLUDED FROM OBLIGATION

	DEBIT	CREDIT
B126 F134	F215 F244	A129

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4399 SPECIAL AND TRUST FUND REFUNDS AND RECOVERIES TEMPORARILY PRECLUDED FROM OBLIGATION

DEBIT	CREDIT
F245	A139

ACCOUNT NUMBER AND TITLE: 4420 UNAPPORTIONED AUTHORITY - PENDING RESCISSION

	DEBIT	CREDIT
A136 A137 R	F210 F212	A137

ACCOUNT NUMBER AND TITLE: 4430 UNAPPORTIONED AUTHORITY - OMB DEFERRAL

DEBIT	CREDIT
A126 R	A126
F210 F212	
F212	

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4450 UNAPPORTIONED AUTHORITY

	Е	DEBIT			(CREDIT		
A105 A106 A116 A118 A125 A126 A127 A128	A140AP A142 A143 A148 A160 A164 A174 A178	B121 B124AP B126 B126AP B128AP B129 C304 C308	F104 R F106 F108 F112 F113 F118 F122 F212	A102 A104 A108 A110 A114 A126R A128R A137R	A166 A176 A178 R A182 A184 A186 A190 A192	A219 A238 A240 A242 A249 A250 A258 A264	C136 C158 C172 C176 C190 C302 C306 C324	D108 D110 D134 D136 D138 F104 F107 F108 R
A129 A131 A132 A133 A134 A135 A137 A139	A185AP A218 A225 A244 A251 A252 A269 B118	D136 D138	1212	A138 A140 A152 A162	A194 A196 A204 A217	A268 A276 A302 C106 C124 C130 C132	C324 C326 C328 C330 C332 C334 C336	F114 F116 F126 F130 AP F210

ACCOUNT NUMBER AND TITLE: 4510 APPORTIONMENTS

	Γ	DEBIT		CR	EDIT	
A106	B128 AP	F106	A116	C106 AP	C154 AP	C316AP
A120	B129	F108	A122	C109 AP	C182 AP	C318AP
A179	B138	F113	A177	C116 AP	C208AP	C320AP
A214	C106	F122	A186 AP	C124	C210AP	C328AP
A230	C304	F210	A220	C124AP	C214AP	C342AP
A259	C304 R	F212	A231	C130 AP	C302	C351AP
A266	C308		A232	C132AP	C302AP	D108 AP
A267	C308 R		A304AP	C136AP	C305AP	D110 AP
A308 R	C322R		B126 AP	C148 AP	C306	D134 AP
B107				C152AP	C306AP	F107
B124AP					C314 AP	F108 R
B126						
B126 AP						

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4520 RESERVED FOR AGENCY USE

ACCOUNT NUMBER AND TITLE: 4520 RESERVED FOR AGENCY USE				
DEBIT	CREDIT			
ACCOUNT NUMBER AND TITLE: 4530 RES	ERVED FOR AGENCY USE			
DEBIT	CREDIT			
ACCOUNT NUMBER AND TITLE: 4540 RES	SERVED FOR AGENCY USE			
DEBIT	CREDIT			
ACCOUNT NUMBER AND TITLE: 4550 RESERVED FOR AGENCY USE				
DEBIT	CREDIT			
ACCOUNT NUMBER AND TITLE: 4560 RESERVED FOR AGENCY USE				
DEBIT	CREDIT			

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4570 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4580 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4590 APPORTIONMENTS - ANTICIPATED RESOURCES - PROGRAMS SUBJECT TO APPORTIONMENT

	DEB	TT	CREDIT
A122 A186AP A304AP B126AP C106AP C109AP C116AP C124AP C130AP	C152AP C154AP C182AP C208AP C210AP C214AP C302AP C305AP C306AP	C328AP C342AP C351AP D108AP D110AP D134AP F112	A118 A140AP A308R C304R C308R C322R
C132AP C136AP C148AP	C314AP C316AP C318AP C320AP		

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4610 ALLOTMENTS - REALIZED RESOURCES

	I	DEBIT			C	CREDIT	
A106	B122	D116	F110	A120	C112	C208AP	D110 AP
A135	B138	D302	F113	A122	C116 AP	C210AP	D302 R
A148	B202	D402	F122	A186 AP	C124AP	C214 AP	F134 AP
A150	B204	D404	F210	A304 AP	C130AP	C302AP	F107
A154 AP	B206	D406	F212	B126 AP	C132AP	C305AP	F108 R
A168 AP	B210	D408		B202 R	C134	C306AP	
A259	B306	D410		B204 R	C136AP	C314AP	
A266	B314	D616		B208	C137	C316AP	
A267	B322	F106		B304	C138	C318AP	
A308 R	B332	F108		C106	C139	C320AP	
B102	B334	F109		C106 AP	C148 AP	C328AP	
B104	B344			C109 AP	C152AP	C342 AP	
B106	C204				C154 AP	C351AP	
B107	C304 R				C182 AP	D108 AP	
B108	C308 R						
B109	C322 R						
B114							
B116							

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4620 UNOBLIGATED FUNDS EXEMPT FROM APPORTIONMENT

	Ι	DEBIT				CREDIT		
A106	A218	B203	D408	A102	A192	B202R	C138	C314 AP
A119	A223	B204	D410	A104	A194	B204 R	C139	C316 AP
A127	A225	B206	D616	A108	A196	B209	C148 AP	C318AP
A128	A230	B211	F106	A110	A217	B304	C152AP	C320AP
A129	A251	B306	F108	A114	A219	C106 AP	C154AP	C324
A132	A252	B314	F109	A123	A220	C109 AP	C158	C326
A133	A259	B322	F110	A128 R	A231	C112	C172	C328AP
A134	A266	B334	F113	A131	A232	C116 AP	C176	C342
A135	A267	C304	F122	A137 R	A238	C124	C182AP	C342 AP
A136	A269	C304 R	F212	A152	A240	C124AP	C190	C351 AP
A137	A270	C308		A162	A249	C130AP	C208AP	D108 AP
A139	A278	C308 R		A166	A250	C132	C210 AP	D110 AP
A140 AP	A281	C322R		A176	A258	C132AP	C214AP	D134 AP
A148	A308 R	D116		A177	A264	C134	C302	F107
A154 AP	B102	D402		A178 R	A268	C136	C302AP	F108 R
A160	B103	D404		A186	A276	C136AP	C305AP	F211
A164	B107	D406		A186 AP	A302		C306	
A168 AP	B121			A190	A304 AP		C306AP	•
A174	B124 AP				B126 AP			
A178	B126							
A179	B126 AP							
A185 AP	B128AP							
A214	B129							
	B138							

ACCOUNT NUMBER AND TITLE: 4630 FUNDS NOT AVAILABLE FOR COMMITMENT/OBLIGATION

	DEBIT		CREDIT
F210	F212	A138	A140

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4650 ALLOTMENTS - EXPIRED AUTHORITY

		DEBIT				CREDIT	
A112 A226 A234 A237	A251 D106 D114 D118	D122 D126 F144	F120 F128 AP	A228 A236 A249	C130 C132 C136	D102 D104 D120	D132 F128 F212
A241	10						

ACCOUNT NUMBER AND TITLE: 4690 ANTICIPATED RESOURCES - PROGRAMS EXEMPT FROM APPORTIONMENT

DEBIT	CREDIT
A123 F112	A119

ACCOUNT NUMBER AND TITLE: 4700 COMMITMENTS - PROGRAMS SUBJECT TO APPORTIONMENT

DEBIT	CREDIT
A154AP B210 F212 A168AP D302R B202R F113 B204 F210 B206 B208	B202 B204 R D302

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4720 COMMITMENTS - PROGRAMS EXEMPT FROM APPORTIONMENT

	DEBIT	CREDIT
B204 F113 B206 F211 B209 F212 B211	1	B203

ACCOUNT NUMBER AND TITLE: 4801 UNDELIVERED ORDERS - OBLIGATIONS, UNPAID

		DEBIT		CREDIT
A146	B304	D132	A150	F226
B104	B306	D134	A154 AP	
B105	B344	D402	A168 AP	
B107	B346	D404	B204	
B130	C206	D406	B208	
B204 R	C224	D408	B209	
B206	D114	F226	B210	
B302	D116		B211	

ACCOUNT NUMBER AND TITLE: 4802 UNDELIVERED ORDERS - OBLIGATIONS, PREPAID/ADVANCED

DEBIT	CREDIT
B404 F222	B206
C112	F222

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4831 UNDELIVERED ORDERS - OBLIGATIONS TRANSFERRED, UNPAID

DEBIT	CREDIT	
A253 F226	A262 F226	
A254	A263	

ACCOUNT NUMBER AND TITLE: 4832 UNDELIVERED ORDERS OBLIGATIONS TRANSFERRED PREPAID/ADVANCED

	DEBIT	CREDIT
A256 A288	F222	A257 F222 A289

ACCOUNT NUMBER AND TITLE: 4871 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR UNPAID UNDELIVERED ORDERS - OBLIGATIONS, RECOVERIES

		DEBIT	CREDIT
A308	D132	D136	F226
D120	D134	D138	

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4872 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR PREPAID/ADVANCED UNDELIVERED ORDERS - OBLIGATIONS, REFUNDS COLLECTED

DEBIT	CREDIT
C130	F222

ACCOUNT NUMBER AND TITLE: 4881 UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS - OBLIGATIONS, UNPAID

DEBIT	CREDIT
F226	D114 D118 D116

ACCOUNT NUMBER AND TITLE: 4882 UPWARD ADJUSTMENTS OF
PRIOR-YEAR UNDELIVERED
ORDERS - OBLIGATIONS, PREPAID/
ADVANCED

DEBIT	CREDIT
F222	D122

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4901 DELIVERED ORDERS - OBLIGATIONS, UNPAID

DEBIT			CREDIT	
A261	A259	B332	D132	D616
B110	B302	B334	D132	F218
B112	B304	B344	D402	
F218	B306	B346	D404	
	B314	C316	D406	
	B322	D114	D408	
		D116	D410	

ACCOUNT NUMBER AND TITLE: 4902 DELIVERED ORDERS - OBLIGATIONS, PAID

DEBIT	CREDIT
C134 C137 C138 C139 F214 F216	A146 B106 B130 A261 B107 B138 A266 B108 B404 A267 B109 C204 B102 B110 C206 B103 B112 C224 B104 B114 F216
	B105 B116 B122

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4908 AUTHORITY OUTLAYED NOT YET DISBURSED

DEBIT	CREDIT
The Bureau of the Public Debt only may use this account.	

ACCOUNT NUMBER AND TITLE: 4931 DELIVERED ORDERS - OBLIGATIONS TRANSFERRED, UNPAID

DEBIT	CREDIT
A255	A255 R
F218	F218

ACCOUNT NUMBER AND TITLE: 4971 DOWNWARD ADJUSTMENTS
OF PRIOR-YEAR UNPAID
DELIVERED ORDERS OBLIGATIONS, RECOVERIES

DEBIT	CREDIT
D102 F128 D110	F218

ACCOUNT NUMBER AND TITLE: 4972 DOWNWARD ADJUSTMENTS
OF PRIOR-YEAR PAID DELIVERED
ORDERS - OBLIGATIONS, REFUNDS
COLLECTED

	DEBIT	CREDIT
C132 C136	D104 D108	F216
C136	D108	

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4981 UPWARD ADJUSTMENTS OF PRIOR-YEAR DELIVERED ORDERS - OBLIGATIONS, UNPAID

DEBIT	CREDIT
F218	D106

ACCOUNT NUMBER AND TITLE: 4982 UPWARD ADJUSTMENTS OF PRIOR-YEAR DELIVERED ORDERS - OBLIGATIONS, PAID

DEBIT	CREDIT
F216	D126

ACCOUNT NUMBER AND TITLE: 5100 REVENUE FROM GOODS SOLD

DEBIT	CREDIT
F228	A305 C218 C348 A306 C222 C350 A310 C342 C351 C109 C345

ACCOUNT NUMBER AND TITLE: 5109 CONTRA REVENUE FOR GOODS SOLD

DEBIT	CREDIT
D202	F228

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5200 REVENUE FROM SERVICES PROVIDED

DEBIT	CREDIT
F144 F228	A186 A310 C190 A188 C109 C217 A305 C188 C218 A306 C351

ACCOUNT NUMBER AND TITLE: 5209 CONTRA REVENUE FOR SERVICES PROVIDED

DEBIT	CREDIT
D202	F228

ACCOUNT NUMBER AND TITLE: 5310 INTEREST REVENUE - OTHER

DEBIT			CREDIT	
D510 R F228	A186 A188 C109 C142	C154 C188 C214	C216 C217 C226 C228	D510 D512

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5311 INTEREST REVENUE - INVESTMENTS

DEBIT			CREDIT	
C322 D510 R F228	A186 A188 C109 C142	C154 C188 C215 C216	C217 C226 C320 C326	D510

ACCOUNT NUMBER AND TITLE: 5312 INTEREST REVENUE - LOANS RECEIVABLES/UNINVESTED FUNDS

DEBIT	CREDIT
F228	A186 C154 C217 A188 C188 C226 C109 C214 C142 C216

ACCOUNT NUMBER AND TITLE: 5317 CONTRA REVENUE FOR INTEREST REVENUE - LOANS RECEIVABLE

DEBIT	CREDIT
D202 D216	F228

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5318 CONTRA REVENUE FOR INTEREST REVENUE - INVESTMENTS

DEBIT	CREDIT
D202 D216	F228

ACCOUNT NUMBER AND TITLE: 5319 CONTRA REVENUE FOR INTEREST REVENUE - OTHER

DEBIT	CREDIT
D202 D216	F228

ACCOUNT NUMBER AND TITLE: 5320 PENALTIES, FINES, AND ADMINISTRATIVE FEES REVENUE

DEBIT	CREDIT		
F228	A186 C188 C217 A188 C202 C226 C109 C214 C142 C216		

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5329 CONTRA REVENUE FOR PENALTIES, FINES, AND ADMINISTRATIVE FEES

DEBIT	CREDIT
D202 D216	F228

ACCOUNT NUMBER AND TITLE: 5400 BENEFIT PROGRAM REVENUE

DEBIT	CREDIT		
F228	A186 C190 C216 C109 C214 C217		

ACCOUNT NUMBER AND TITLE: 5409 CONTRA REVENUE FOR BENEFIT PROGRAM REVENUE

DEBIT	CREDIT
D202	F228

ACCOUNT NUMBER AND TITLE: 5500 INSURANCE AND GUARANTEE PREMIUM REVENUE

DEBIT	CREDIT
F228	C109 C217 C216 C218

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5509 CONTRA REVENUE FOR INSURANCE AND GUARANTEE PREMIUM REVENUE

DEBIT	CREDIT
D202	F228

ACCOUNT NUMBER AND TITLE: 5600 DONATED REVENUE - FINANCIAL RESOURCES

DEBIT	CREDIT		
F228	A186 C158 C202 A188 C192		

ACCOUNT NUMBER AND TITLE: 5609 CONTRA REVENUE FOR DONATIONS FINANCIAL RESOURCES

DEBIT	CREDIT
D202	F228

ACCOUNT NUMBER AND TITLE: 5610 DONATED REVENUE - NONFINANCIAL RESOURCES

DEBIT	CREDIT
F228	C102 C164

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5619 CONTRA DONATED REVENUE - NONFINANCIAL RESOURCES

DEBIT	CREDIT
D202	F228

ACCOUNT NUMBER AND TITLE: 5700 EXPENDED APPROPRIATIONS

	DEBIT	CREDIT		
C132 R	F128	A146 AP	B304 AP	D114 AP
C134 R	F228	A267 AP	B306 AP	D116 AP
C136 R		B102 AP	B314 AP	D126 AP
C137 R		B105 AP	B322AP	D132 AP
C138 R		B106 AP	B332AP	D402 AP
C139 R		B107 AP	B334 AP	D404 AP
D102 R		B109 AP	B344 AP	D406 AP
D104 R		B118 AP	B346 AP	D408 AP
D108 R		B122 AP	B404 AP	D410 AP
D110 R		B130 AP	C206AP	D616 AP
D134 R		B134	D106 AP	
		B302AP		

ACCOUNT NUMBER AND TITLE: 5708 EXPENDED APPROPRIATIONS - PRIOR-PERIOD ADJUSTMENTS - RESTATED

	DEBIT	CREDIT		
D106 R	D116 R	D102 AP	D108 AP	D704
D114 R	F228	D104 AP	D110 AP	

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5709 EXPENDED APPROPRIATIONS - PRIOR-PERIOD ADJUSTMENTS - NOT RESTATED

DEBIT			CRED	TI	
D106 R D114 R	D116 R F228	D102AP D104AP	D108 AP D110 AP	D702	

ACCOUNT NUMBER AND TITLE: 5720 FINANCING SOURCES TRANSFERRED IN WITHOUT REIMBURSEMENT

DEBIT	CREDIT
D855	A289 D852 D854
F228	D853

ACCOUNT NUMBER AND TITLE: 5730 FINANCING SOURCES TRANSFERRED OUT WITHOUT REIMBURSEMENT

DEBIT		DEBIT	CREDIT
A288	D808	D810	D811
D112	D809		F228

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5740 APPROPRIATED EARMARKED RECEIPTS TRANSFERRED IN

DEBIT	CREDIT
F228	A133 AP A184 A185

ACCOUNT NUMBER AND TITLE: 5745 APPROPRIATED EARMARKED RECEIPTS TRANSFERRED OUT

DEBIT	CREDIT
A133 A185 AP A183	F228

ACCOUNT NUMBER AND TITLE: 5750 EXPENDITURE FINANCING SOURCES TRANSFERS-IN

	DEBIT	CREDIT
A237	F228	A238 A264 A258

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5755 NONEXPENDITURE FINANCING SOURCES - TRANSFERS-IN

DEBIT	CREDIT
A218	A171 A220 A250
A269 A285	A173 A228 A263 A177 A232 A268
A287	A217 A236 A276
F228	A219 A240 A280
	A246

ACCOUNT NUMBER AND TITLE: 5760 EXPENDITURE FINANCING SOURCES - TRANSFERS-OUT

	DEBIT	CREDIT
A259 A266	A267	F228

ACCOUNT NUMBER AND TITLE: 5765 NONEXPENDITURE FINANCING SOURCES - TRANSFERS-OUT

		DEBIT		CREDIT
A134 A143 A179 A214	A223 A225 A226 A230	A234 A241 A248 A252 A253	A270 A278 A281 B136	A218 AP A286 A221 F228 A231 A271 A284

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5780 IMPUTED FINANCING SOURCES

DEBIT	CREDIT
F228	D602

ACCOUNT NUMBER AND TITLE: 5790 OTHER FINANCING SOURCES

DEBIT	CREDIT
F228	A182 F228 C222

ACCOUNT NUMBER AND TITLE: 5799 ADJUSTMENT OF APPROPRIATIONS USED

DEBIT	CREDIT
	F228

ACCOUNT NUMBER AND TITLE: 5800 TAX REVENUE COLLECTED

DEBIT	CREDIT
F228	A186 C143 A188 C217 C142

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5801 TAX REVENUE ACCRUAL ADJUSTMENT

DEBIT	CREDIT
C143 F228	C202

ACCOUNT NUMBER AND TITLE: 5809 CONTRA REVENUE FOR TAXES

DEBIT	CREDIT
D202 D216	F228

ACCOUNT NUMBER AND TITLE: 5890 TAX REVENUE REFUNDS

DEBIT	CREDIT
B118 B318	F228

ACCOUNT NUMBER AND TITLE: 5900 OTHER REVENUE

DEBIT			CREDIT	
F228	A186	C172	C214	C330
	A188	C174	C216	C336
	C109	C188	C217	D342
	C142	C202	C218	D346

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5909 CONTRA REVENUE FOR OTHER REVENUE

DEBIT	CREDIT
D202 D216	F228

ACCOUNT NUMBER AND TITLE: 5990 COLLECTIONS FOR OTHERS

DEBIT	CREDIT
C142 C143	F228

ACCOUNT NUMBER AND TITLE: 5991 ACCRUED COLLECTIONS FOR OTHERS

DEBIT	CREDIT
C202	C143 F228
C226	D216

ACCOUNT NUMBER AND TITLE: 6100 OPERATING EXPENSES/PROGRAM COSTS

		DEBIT					CREDIT	
A146	B138	C102	D132	D616	C132	D108	D618	
A267	B302	D106	D134	D620	C134	D110	F128	
B102	B304	D114	D307	D622	C136	D502	F228	
B104	B306	D116	D322	D806	C138	D504		
B105	B314	D126	D402		C139	D506		
B106	B344		D404		D102	D508		
B107	B404		D408		D104			

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 6190 CONTRA BAD DEBT EXPENSE - INCURRED FOR OTHERS

DEBIT	CREDIT
F228	D214

ACCOUNT NUMBER AND TITLE: 6199 ADJUSTMENT TO SUBSIDY EXPENSE

DEBIT	CREDIT
F228	D112

ACCOUNT NUMBER AND TITLE: 6310 INTEREST EXPENSES ON BORROWING FROM THE BUREAU OF PUBLIC DEBT AND/OR THE FEDERAL

FINANCING BANK

DEBIT	CREDIT
B109 B322	F228

ACCOUNT NUMBER AND TITLE: 6320 INTEREST EXPENSES ON SECURITIES

DEBIT	CREDIT
B109 B322	F228

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 6330 OTHER INTEREST EXPENSES

		DEBIT	CREDIT
B109 B318	B322 D112	D516	F228

ACCOUNT NUMBER AND TITLE: 6400 BENEFIT EXPENSE

DEBIT	CREDIT
B404 D404 D406	F228

ACCOUNT NUMBER AND TITLE: 6500 COST OF GOODS SOLD

		DEBIT			CREDIT	
C330	D326	D506	C132	D104	F228	
D106	D354	D612	C134	D354 R		
D114	D402		C212	D504		
D116	D502		D102	D508		

ACCOUNT NUMBER AND TITLE: 6600 APPLIED OVERHEAD

	DEBIT	CREDIT
D502 D508 D504 F228 D506		D309 D604

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 6610 COST CAPITALIZATION OFFSET

DEBIT	CREDIT
F228	D309

ACCOUNT NUMBER AND TITLE: 6710 DEPRECIATION, AMORTIZATION, AND DEPLETION

DEBIT	CREDIT
D514	D502 D604 D504 F228 D506 D508

ACCOUNT NUMBER AND TITLE: 6720 BAD DEBT EXPENSE

DEBIT	CREDIT
D204 D214	F228
D214	

ACCOUNT NUMBER AND TITLE: 6730 IMPUTED COSTS

DEBIT	CREDIT
D602	F228

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 6790 OTHER EXPENSES NOT REQUIRING BUDGETARY RESOURCES

	DEBIT		CREDIT
C136 D319 C137 D354 C138 D606 C139 F228 D311		C212 D128 D318	D319 R D354 R D366 F228

ACCOUNT NUMBER AND TITLE: 6800 FUTURE FUNDED EXPENSES

DEBIT	CREDIT
B324 F130	B316 D410 R
B328	B328 R F228
D614	B344

ACCOUNT NUMBER AND TITLE: 6850 EMPLOYER CONTRIBUTIONS TO EMPLOYEE BENEFIT PROGRAMS NOT REQUIRING CURRENT-YEAR BUDGET AUTHORITY - UNOBLIGATED

DEBIT	CREDIT
B326	B326 R F228

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 6900 NONPRODUCTION COSTS

		DEBIT			CREDIT
B102	B404	D134	C132	D108	
B302	D106	D402	C134	D110	
B304	D114		C212	F228	
B306	D116		D102		
B344	D132		D104		

ACCOUNT NUMBER AND TITLE: 7110 GAINS ON DISPOSITION OF ASSETS - OTHER

DEBIT	CREDIT
F230	C161 C332 C350 C312 C345 D850 C328 C348 C329

ACCOUNT NUMBER AND TITLE: 7111 GAINS ON DISPOSITION OF INVESTMENTS

DEBIT	CREDIT
F230	C302 C324 C306 C326 C320 C322

ACCOUNT NUMBER AND TITLE: 7112 GAINS ON DISPOSITION OF BORROWINGS

DEBIT	CREDIT
F230	

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 7180 UNREALIZED GAINS

	DEBIT		CREDIT
F140 R	F230	F136	F140

ACCOUNT NUMBER AND TITLE: 7190 OTHER GAINS

DEBIT	CREDIT
F230	D356 D360 D364

ACCOUNT NUMBER AND TITLE: 7210 LOSSES ON DISPOSITION OF ASSETS - OTHER

		DEBIT	CREDIT
C161	C334	D213	F231
C312	C345	D802	
C328	C348	D850	
C329	C350		

ACCOUNT NUMBER AND TITLE: 7211 LOSSES ON DISPOSITION OF INVESTMENTS

DEBIT	CREDIT
C304 C324 C308 C326 C320 D802 C322	F231

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 7212 LOSSES ON DISPOSITION OF BORROWINGS

DEBIT	CREDIT
	F231

ACCOUNT NUMBER AND TITLE: 7280 UNREALIZED LOSSES

	DEBIT		CREDIT
F138	F140	F140 R	F231

ACCOUNT NUMBER AND TITLE: 7290 OTHER LOSSES

		DEBIT	CREDIT
A182 B108	D316 D330	D355 D358	B328 R C137
B328	D336	D362	F231
C194	D352		

ACCOUNT NUMBER AND TITLE: 7300 EXTRAORDINARY ITEMS

DEBIT	CREDIT
D338 F230	F231

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 7400 PRIOR-PERIOD ADJUSTMENTS - NOT RESTATED

DEBIT	CREDIT
D114 D	D102 D110 D104 F231 D108

ACCOUNT NUMBER AND TITLE: 7401 PRIOR-PERIOD ADJUSTMENTS - RESTATED

	DEBIT			CREDIT
D106 D321 D114 D324 D116 F230	4	D102 D104 D108	D110 F231	

ACCOUNT NUMBER AND TITLE: 7500 DISTRIBUTIONS OF INCOME - DIVIDEND

DEBIT	CREDIT
	F231

ACCOUNT NUMBER AND TITLE: 7600 CHANGES IN ACTUARIAL LIABILITY

DEBIT	CREDIT
B330	B330 R
F230	F231

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 8010 GUARANTEED LOAN LEVEL

DEBIT	CREDIT
E102	F234 F240

ACCOUNT NUMBER AND TITLE: 8015 GUARANTEED LOAN LEVEL - UNAPPORTIONED

DEBIT	CREDIT
E104	E102

ACCOUNT NUMBER AND TITLE: 8020 GUARANTEED LOAN LEVEL - APPORTIONED

DEBIT	CREDIT
E106 F236	E104

ACCOUNT NUMBER AND TITLE: 8025 RESERVED FOR AGENCY USE

DEBIT	CREDIT

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 8030 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8035 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8040 GUARANTEED LOAN LEVEL - USED AUTHORITY

DEBIT	CREDIT
F234	E106

ACCOUNT NUMBER AND TITLE: 8045 GUARANTEED LOAN LEVEL - UNUSED AUTHORITY

DEBIT	CREDIT
F240	F236

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 8050 GUARANTEED LOAN PRINCIPAL OUTSTANDING

DEBIT	CREDIT
E108	E110

ACCOUNT NUMBER AND TITLE: 8053 GUARANTEED LOAN NEW DISBURSEMENTS BY LENDER

DEBIT	CREDIT
F238	E108

ACCOUNT NUMBER AND TITLE: 8056 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8059 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8062 RESERVED FOR AGENCY USE

DEBIT	CREDIT

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 8065 GUARANTEED LOAN COLLECTIONS, DEFAULTS, AND ADJUSTMENTS

DEBIT	CREDIT
E110	F239

ACCOUNT NUMBER AND TITLE: 8068 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8070 GUARANTEED LOAN CUMULATIVE DISBURSEMENTS BY LENDERS

DEBIT	CREDIT
F239	F238

ACCOUNT NUMBER AND TITLE: 8801 OFFSET FOR PURCHASES OF CAPITALIZED ASSETS

DEBIT	CREDIT		
F255	B302AP	C132AP	D110AP
	B304AP	C134AP	D114AP
	B306AP	D102AP	D116AP
	B334AP	D104AP	D132AP
	B346AP	D106AP	D134AP
	B404AP	D108AP	E202

U.S. Government Standard General Ledger Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 8802 PURCHASES OF CAPITALIZED ASSETS

	DEBI	Γ	CREDIT
B302AP	C132AP	D110AP	F255
B304AP	C134AP	D114AP	
B306AP	D102AP	D116AP	
B334AP	D104AP	D132AP	
B346AP	D106AP	D134AP	
B404AP	D108AP	E202	

U.S. Government Standard General Ledger USSGL Account Attributes

To meet external reporting requirements, agencies need data at a level below the 4-digit USSGL account. Agencies' systems must capture this information at the transaction level by recording transactions using USSGL 4-digit accounts plus attributes. This section provides USSGL attribute tables for the FMS administered FACTS I and FACTS II "trial-balance" reporting systems.

Attributes are like adjectives that further describe a USSGL account in order to meet a specific reporting requirement. Domain values are all of the possible valid choices within an attribute. For example, if there is a red chair and a blue chair in a room, then you only need one attribute to describe them: color. The valid domain values within the attribute "color" would be "red" or "blue." If you wanted the red chair, there would be no need to use additional adjectives such as weight, height, or size to describe it. This is because, in this example, color is enough to uniquely identify the chair. Therefore, only those attributes and those domain values that are necessary to uniquely identify the reporting requirement appear on the crosswalks.

Note: Some USSGL accounts do not have certain attributes in this document for reporting purposes, but do require these attributes for accounting purposes. An example is downward adjustments of prior-year obligations. For FACTS II reporting, USSGL accounts 4871, 4872, 4971, and 4972 do not need the reimbursable flag attribute with the domain values of direct and reimbursable. However, at yearend these accounts close to USSGL accounts 4801, 4802, 4901, and 4902 that do require the reimbursable flag attribute for FACTS II reporting. Therefore, an agency must similarly identify the adjustment accounts to close them properly.

The attributes in the FACTS I data table are used to prepare the *Financial Report of the United States Government* and do not include all of the attributes used to prepare agency financial statements required by OMB Bulletin No. 01-09, Form and Content of Agency Financial Statements.

<u>Pa</u>	<u>ge Number</u>
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Note: Refer to Section V crosswalks for attributes necessary for agency financial statements required by OMB. Missing page numbers are intentional.

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Attributes Used to Prepare the Financial Report of the United States Government (Financial Report)

USSGL attributes are one component of detailed data in agencies' financial systems related to the external reporting financial statements. The FACTS I data table shows the USSGL account balances and the related attribute information captured at the transaction level that support production of the Financial Report. The USSGL crosswalks for the financial statements reference these attributes as a requirement for proper reporting on the particular financial statement line items.

Form and Content Agency Financial Reports

The FACTS I data table does not show all the USSGL account attributes necessary to produce agency financial statements required by OMB. Refer to Section V: Crosswalks to Standard External Reports.

Attribute Definition Report

This report provides definitions for the attributes associated with each proprietary USSGL account for FACTS I reporting. Agencies are required to report their adjusted trial balances and selected NOTES amounts in FACTS I with attributes described in the detailed financial information.

FACTS I USSGL Accounts and Attributes

The USSGL account and related attribute tables show USSGL accounts, account titles, and normal balance indicators for USSGL accounts that agencies will use for FACTS I reporting. The tables also show the related attributes agencies must provide for each USSGL account reported in FACTS I; these columns contain one of three values:

Space	This attribute is not reported in FACTS I for the USSGL account.
Y	Yes, report this attribute in FACTS I when this account is submitted. A list of the valid values for each attribute is on the last page of the attribute crosswalk.
Other	In some cases, attributes are filled in with a value other than "Y" or space. For example, Federal/non-Federal attribute domain values often appear with an "F" (Federal) in a shaded cell. Shaded attributes show the domain value that FACTS I predefines as appropriate for a specific USSGL account. The FACTS I system will supply shaded attribute values for the designated USSGL accounts.

The FACTS I team will update crosswalks periodically between TFM releases. For the latest information, log onto the Web site at www.fms.treas.gov/cfs/dev.

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FACTS I USSGL ACCOUNT ATTRIBUTE DEFINITIONS

PROPRIETARY ACCOUNT

			System		
Attribute Name	Attribute Definition	Domain	Characters	Reference	Supplied By
Budget Subfunction	Subfunctions used in the classification of data according to major purpose served (for example, income, security, or national defense). Classifications are required by Congressional Budget Act of 1974.	OMB Circular No. A-11	3/N	OMB Treasury FMS	
Custodial Noncustodial	Indicates whether the balance being reported is custodial in nature (S) or noncustodial in nature (A), and was reported by the agency in a Statement of Custodial Activity or separate footnote of custodial activity.	S – Custodial A – Noncustodial	1/A	SFFAS #7 OMB	Agency
Debit Credit	Indicates whether the amount reported is debited or credited to the USSGL account.	D – Debit C – Credit	1/A	TFM	Agency
Exchange Nonexchange	Indicates whether the revenue balance being reported is exchange revenue (X) or nonexchange revenue (T).	X – Exchange T – Nonexchange	1/A	SFFAS #7 OMB TFM USSGL - Section V	Agency
Federal NonFederal	Indicates the type of entity involved in transactions with the reporting entity (that is, other Federal entities (F) or NonFederal entities such as private or local/State/tribal/foreign governments (N)).	F – Federal N – NonFederal	1/A	SFFAS #7 OMB TFM USSGL - Section V	Agency
Trading Partner	The Treasury Department Code of the other Federal entity involved in transactions with the reporting entity. Used in conjunction with Federal NonFederal attribute of "F."	Treasury	2/N	OMB TFM USSGL - Section V	Agency

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	USSGL Account		USSGL Account Attributes Adjusted Trial Balances					
	, in a suit of the							
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial Noncust.	
1010	Fund Balance With Treasury	D						
1110	Undeposited Collections	D	N				Y	
	Imprest Funds	D	N					
1130	Funds Held by the Public	D	N					
	Other Cash	D	N					
1195	Other Monetary Assets	D	N					
	Foreign Currency	D	N					
	Accounts Receivable	D	Υ	Υ			Υ	
-	Allowance for Loss on Accounts							
1319	Receivable	С	Y	Υ			Υ	
	Employment Benefit Contributions							
1320	Receivable	D	Y	Υ				
	Taxes Receivable	<u>D</u>	N				Υ	
1020	Allowance for Loss on Taxes		1				I	
1220	Receivable	С	N				Υ	
1329			IN				I	
4000	Receivable for Transfers of Currently	_	_					
	Invested Balances	<u>D</u>	F	Y				
	Expenditure Transfers Receivable	<u>D</u>	F	Y				
1340	Interest Receivable	D	Y	Y			Y	
	Allowance for Loss on Interest							
	Receivable	С	Υ	Y			Y	
1350	Loans Receivable	D	Υ	Υ				
	Allowance for Loss on Loans							
1359	Receivable	С	Y	Υ				
	Penalties, Fines, and Administrative							
1360	Fees Receivable	D	Υ	Υ			Υ	
	Allowance for Loss on Penalties,							
	Fines, and Administrative Fees							
1369	Receivable	С	Y	Υ			Υ	
	Allowance for Subsidy	C	N				-	
	Advances to Others	D	Y	Y				
	Prepayments	<u>D</u>	Ý	Ϋ́				
1100	Operating Materials and Supplies Held	_		· ·				
1511	for Use	D	N					
1311	Operating Materials and Supplies Held		. IN					
1510			NI NI					
1512	in Reserve for Future Use	D	N					
4540	Operating Materials and Supplies	_	N.					
1513	Excess, Obsolete, and Unserviceable	D	N					
	Operating Materials and Supplies Held							
1514	for Repair	D	N					
	Operating Materials and Supplies -	_						
	Allowance	<u>C</u>	N					
1521	Inventory Purchased for Resale	D	N					
	Inventory Held in Reserve for Future							
1522		D	N					
1523	Inventory Held for Repair	D	N					
	Inventory - Excess, Obsolete, and							
1524	Unserviceable	D	N					
1525	Inventory - Raw Materials	D	N					
	Inventory - Work-in-Process	D	N					
	Inventory - Finished Goods	D	N				······································	
	Inventory - Allowance	C	N					
	Seized Monetary Instruments	D	N					
	Seized Cash Deposited	<u>D</u>	N					
	Forfeited Property Held for Sale	D	N				***************************************	
1041	Forfeited Property Held for Donation o	U	IN					
					i e			
1542		D	N					

	USSGL Account		USSGL Account Attributes Adjusted Trial Balances						
	CCCCL / (CCCCL)	***************************************							
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial		
1551	Foreclosed Property	D	N						
1559	Foreclosed Property - Allowance	С	N						
	Commodities Held Under Price								
	Support and Stabilization Support								
1561	Programs	D	N						
1569	Commodities - Allowance	С	N				***************************************		
1571	Stockpile Materials Held in Reserve	D	N				~=~=~=		
	Stockpile Materials Held for Sale	D	N						
	Other Related Property	D	N						
	Other Related Property - Allowance	C	N						
	Investments in U.S. Treasury								
	Securities Issued by the Bureau of the								
1610	Public Debt	D	F	Υ					
1010	Discount on U.S. Treasury Securities		'						
	Issued by the Bureau of the Public								
1611	Debt	С	F	Υ					
1011	l	<u> </u>	Г	T					
	Premium on U.S. Treasury Securities								
4040	Issued by the Bureau of the Public	_	_	.,					
1612	Debt	D	F	Y					
	Amortization of Discount and Premium								
	on U.S. Treasury Securities Issued by								
	the Bureau of the Public Debt	D	F	Υ					
1618	Market Adjustment - Investments	D	Υ	Y					
	Investments in Securities Other Than								
	the Bureau of the Public Debt								
1620	Securities	D	Υ	Υ					
	Discount on Securities Other Than the								
1621	Bureau of the Public Debt Securities	С	Y	Υ					
	Premium on Securities Other Than the								
1622	Bureau of the Public Debt Securities	D	Υ	Υ					
	Amortization of Premium and Discount								
	on Securities Other Than the Bureau								
1623	of the Public Debt Securities	D	Υ	Υ					
	Investments in U.S. Treasury Zero								
	Coupon Bonds Issued by the Bureau								
1630	of the Public Debt	D	F	Υ					
	Discount on U.S. Treasury Zero								
	Coupon Bonds Issued by the Bureau								
1631	of the Public Debt	С	F	Υ					
	Amortization of Discount on U.S.	-							
	Treasury Zero Coupon Bonds Issued								
1633	by the Bureau of the Public Debt	D	F	Y					
1000	Market Adjustment - Investments in		,	<u> </u>					
1632	U.S. Treasury Zero Coupon Bonds	D	F	Y					
1000	Contra Market Adjustment -	U	,	<u> </u>					
	Investments in U.S. Treasury Zero								
1620		C	E						
	Coupon Bonds	С	F Y	Y					
	Other Investments	D	•	ſ					
	Land and Land Rights	D	N						
1712	Improvements to Land	D	N						
	Accumulated Depreciation on	_							
	Improvements to Land	C	N						
1720	Construction-in-Progress	D	N						
	Buildings, Improvements, and								
1730	Renovations	D	N						

	USSGL Account		USSGL Account Attributes Adjusted Trial Balances						
	USSGL Account			alances	es				
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodia Noncust		
	Accumulated Depreciation on								
	Buildings, Improvements, and								
1739	Renovations	С	N						
	Other Structures and Facilities	D	N						
	Accumulated Depreciation on Other		.,						
17/10	Structures and Facilities	С	N						
····	Equipment	D	N						
1730	Accumulated Depreciation on	ט	· IN						
1750		0	NI NI						
	Equipment	С	N						
1810	Assets Under Capital Lease	D	N						
	Accumulated Depreciation on Assets	_							
	Under Capital Lease	C	N						
1820	Leasehold Improvement	D	N						
	Accumulated Amortization on								
1829	Leasehold Improvements	С	N						
	Internal-Use Software	D	N						
1832	Internal-Use Software in Development	D	N						
	Accumulated Amortization on Internal-								
1839	Use Software	С	N						
	Other Natural Resources	D	N						
	Allowance for Depletion	C	N						
	Other General Property, Plant, and								
1800	Equipment	D	N						
1030	Accumulated Depreciation on Other	D	· · · · · ·						
4000	General Property, Plant, and	_	N.						
	Equipment	C	N						
	Receivable from Appropriations	D	F	Υ			Υ		
	Other Assets	D	Y	Y					
	Accounts Payable	С	Υ	Υ			Y		
	Disbursements in Transit	С	Υ	Υ			~*********		
	Contract Holdbacks	С	Y	Υ					
2140	Accrued Interest Payable	С	Υ	Υ					
	Payable for Transfers of Currently								
2150	Invested Balances	С	F	Υ					
2155	Expenditure Transfers Payable	С	F	Υ					
	Entitlement Benefits Due and Payable	C	N						
	Subsidy Payable to the Financing		.,						
2170	Account	С	F	Υ					
2110	Contra Liability for Subsidy Payable to		'	<u>_</u>					
2170			F	Y					
	the Financing Account	D		<u> </u>					
	Loan Guarantee Liability	С	N	V			····		
	Other Accrued Liabilities	С	Y	Y					
	Accrued Funded Payroll and Leave	С	N						
2211	Withholdings Payable	С	N				***************************************		
	Employer Contributions and Payroll								
2213	Taxes Payable	С	Υ	Υ					
	Other Post-Employment Benefits Due								
2215	and Payable	С	Y	Υ					
	Pension Benefits Due and Payable to								
2216	Beneficiaries	С	N						
	Benefit Premiums Payable to Carriers	C	N N				****		
11	Life Insurance Benefits Due and		.,,						
2240		_	NI						
	Payable to Beneficiaries	С	N						
	Unfunded Leave	С	N						
2225	Unfunded FECA Liability	С	F	Y					
	Other Unfunded Employment Related								
	Liability	С	Υ	Υ					
0040	Advance From Others	С	Υ	Υ					

	USSGL Account		USSGL Account Attributes Adjusted Trial Balances					
	COOL / GOODIN							
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial	
2320	Deferred Credits	С	Υ	Υ				
	Liability for Deposit Funds, Clearing Accounts, and Undeposited							
2400	Collections	C	Y	Υ				
2510	Principal Payable to the Bureau of the Public Debt	С	F	Y				
2520	Principal Payable to the Federal Financing Bank	С	F	Y				
2020	Securities Issued by Federal Agencies Under General and Special Financing			•				
2530	Authority	С	Y	Υ				
	Discount on Securities Issued by			•				
	Federal Agencies Under General and							
2531	Special Financing Authority	D	Y	Υ				
ا در ح	Premium on Securities Issued by	U	l	<u>'</u>				
0500	Federal Agencies Under General and	0	V	V				
2532	Special Financiang Authority	C	Y	Y				
	Amortization of Discount and Premium							
	on Securities Issued by Federal							
	Agencies Under General and Special							
	Financing Authority	D	Υ	Υ				
2540	Participation Certificates	С	Υ	Υ				
2590	Other Debt	С	Y	Υ				
2610	Actuarial Pension Liability	С	N					
	Actuarial Health Insurance Liability	С	N					
	Actuarial Life Insurance Liability	С	N					
	Actuarial FECA Liability	C	N					
	Other Actuarial Liabilities	C	N					
	Prior Liens Outstanding on Acquired							
2910	Collateral	С	N					
2920	Contingent Liabilities	С	N					
2940	Capital Lease Liability	С	Υ	Y				
	Liability for Subsidy Related to							
2950	Undisbursed Loans	С	F	Υ				
	Accounts Payable From Canceled	_						
	Appropriations	C	Y	Υ				
	Resources Payable to Treasury	С	F	Y			Y	
	Custodial Liability	С	Y	Y			S	
	Other Liabilities	С	Υ	Υ				
2995	Estimated Cleanup Cost Liability	С	N					
3100	Unexpended Appropriations - Cumulative	С						
2.00	Unexpended Appropriations -							
3101	Appropriations Received	С						
0101	Unexpended Appropriations -							
3102	Transfers-In	С	F	Y				
3.02	Unexpended Appropriations -			_ '				
3103	Transfers-Out	D	F	Υ				
3103	Unexpended Appropriations -	ט		I			······································	
2400		C						
	Adjustments	C						
3107	Unexpended Appropriations - Used	D						
	Unexpended Appropriations - Prior-	_						
3108	Period Adjustments - Restated	D						
	Unexpended Appropriations - Prior-							
	Period Adjustments - Not Restated	D					······································	
	Cumulative Results of Operations	С						
5100	Revenue from Goods Sold	С	Y	Υ	X	Y		
E100	Contra Revenue for Goods Sold	D	Υ	Y	X	Y		

	USSGL Account		USSGL Account Attributes Adjusted Trial Balances						
	USSGL ACCOUNT			alances	311005				
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial Noncust.		
	Revenue From Services Provided	С	Υ	Υ	X	Y			
5209	Contra Revenue for Services Provided		Y	Υ	X	Y			
5310	Interest Revenue - Other	С	Y	Υ	Υ	Y	Y		
5311	Interest Revenue - Investments	С	Y	Υ	Υ	Y	Y		
5312	Interest Revenue - Borrowings/Loans	С	Υ	Υ	Υ	Y	Υ		
	Contra Revenue for Interest Revenue								
5317	Loans Receivable	D	Υ	Υ	Υ	Y	Υ		
	Contra Revenue for Interest Revenue								
5318	Investments	D	Y	Υ	Υ	Y	Υ		
	Contra Revenue for Interest Revenue		· · · · · · · · · · · · · · · · · · ·	·	-				
5310	Other	D	Y	Υ	Υ	Y	Υ		
0010	Penalties, Fines, and Administrative					'	I		
5320	Fees Revenue	С	Y	Υ	Υ	Y	Υ		
3320	Contra Revenue for Penalties, Fines,	<u> </u>	I I	I	I	I	I		
5000		_	V	V		\ \ \ \	V		
	and Administrative Fees	D	Y	Y	Y	Y	Y		
5400	Benefit Program Revenue	С	Y	Υ	Υ	Y			
	Contra Revenue for Benefit Program	_							
5409	Revenue	D	Y	Υ	Υ	Y			
	Insurance and Guarantee Premium								
5500	Revenue	С	N		X	Y			
	Contra Revenue for Insurance and								
5509	Guarantee Premium Revenue	D	N		X	Y			
	Donated Revenue - Financial								
5600	Resources	С	N		Т				
	Contra Revenue for Donations -								
5609	Financial Resources	D	N		Т				
	Donated Revenue - Nonfinancial								
5610	Resources	С	N		Т				
- 0010	Contra Donated Revenue -				•				
5610	Nonfinancial Resources	D	N		Т				
	Expended Appropriations	C	. IN		•				
3700	Expended Appropriations - Prior-	U							
5700		_							
5708	Period Adjustments - Restated	С							
	Expended Appropriations - Prior-	_							
5709	Period Adjustments - Not Restated	С							
	Financing Sources Transferred In								
5720	Without Reimbursement	С	F	Υ					
	Financing Sources Transferred Out								
5730	Without Reimbursement	D	F	Υ					
	Appropriated Earmarked Receipts								
5740	Transferred In	С	F	Υ					
	Appropriated Earmarked Receipts								
5745	Transferred Out	D	F	Υ					
	Expenditure Financing Sources -	m#************************************							
5750	Transfers-In	С	F	Υ					
	Nonexpenditure Financing Sources -			· ·					
5755	Transfers-In	С	F	Υ					
0100	Expenditure Financing Sources -		1						
5760		D	E	Y					
3700	Transfers-Out	U	F	T					
F70-	Nonexpenditure Financing Sources -	_	_						
5/65	Transfers-Out	D	F	Y					
5780	Imputed Financing Sources	C	F	Υ					
	Other Financing Sources	С	F	Y					
	Adjustment of Appropriations Used	D							
	Tax Revenue Collected	С	Υ	Υ	Т		Υ		
5801	Tax Revenue Accrual Adjustment	С	Y	Υ	Т		Y		
5800	Contra Revenue for Taxes	D	Y	Υ	Т		Υ		

USSGL Account			USSGL Account Attributes Adjusted Trial Balances							
	USSGL Account		Aujusteu Tilai Dalatices							
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodia Noncust			
	Tax Revenue Refunds	D	Y	Y	Т	Capianouon	Y			
	Other Revenue	C	Y	Y	Y	Y	Y			
	Contra Revenue for Other Revenue	D	Y	Y	Y	Y	Y			
	Collections for Others	D	Ϋ́	Ϋ́	Ϋ́	Ϋ́	S			
	Accrued Collections for Others	D	Ÿ	Y	Y	Y	S			
	Operating Expenses/Program Cost	D	Ÿ	Y		Ý	0			
0100	Contra Bad Debt Expense - Incurred			'						
6190	for Others	С	Y	Y		Y				
	Adjustment to Subsidy Expense	C	N			Y				
0100	Interest Expenses on Borrowing from the Bureau of the Public Debt and /or					1				
6310	the Federal Financing Bank	D	F	Y		Y				
	Interest Expenses on Securities	D	Y	Υ		Y				
	Other Interest Expenses	D	Y	Υ		Y	Υ			
	Benefit Expense	D	Y	Υ		Y	I			
	Cost of Goods Sold	D	N	I		Y				
	Applied Overhead	С				Y	~~~~			
	Cost Capitalization Offset	C	N N			Y				
0010	Depreciation, Amortization, and	<u> </u>	. IN			T				
6710	Depletion	D.	N			Y				
	Bad Debt Expense	D	Y	V		Y				
		D	F	Y Y		L				
6/30	Imputed Costs	D	F	Y		Y				
6700	Other Expenses Not Requiring	_	V	V		\ \ \				
	Budgetary Resources	D	Y	Y		Y				
6800	Future Funded Expenses	D	Y	Y		Y				
	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority									
6050	(Unobligated)	D	F	Y		Y				
	Nonproduction Costs	D D	Y	Y		Y				
0900	Nonproduction Costs	U	ı	I		1 I	***************************************			
7110	Gains on Disposition of Assets - Other	С	N		Y	Y				
	Gains on Disposition of Investments	C	Y	Y	Y	-				
	Gains on Disposition of Borrowings	C	F	Y	Y					
	Unrealized Gains	C	Y Y	Y	Y					
	Other Gains	C	Ÿ	Ϋ́	Ϋ́	Y				
	Losses on Disposition of Assets -			•						
7210	Other	D	N		Y	Y				
7211	Losses on Disposition of Investments	D	Y	Y	Y					
7212	Losses on Disposition of Borrowings	D	F	Y	Y					
	Unrealized Losses	D	Y	Υ	Ϋ́					
	Other Losses	D	Ϋ́	Y	Y	Y				
	Extraordinary Items	C	N	·	-	Y				
	Prior-Period Adjustments - Not					-				
7400	Restated	С	Y	Υ						
	Prior-Period Adjustments - Restated	C	Ϋ́	Ϋ́						
	Distribution of Income - Dividend	D	Ÿ	Ϋ́	Y	Y				
	Changes in Actuarial Liability	D	N	· · · · · · · · · · · · · · · · · · ·		Ÿ				
, 500			.,							
	United for Purchases of Canitalized									
8801	Offset for Purchases of Capitalized Assets	С	Υ	Y						

	USSGL Account		USSGL Account Attributes Adjusted Trial Balances					
No.	LISSOL Account Title	Normal	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.	
	USSGL Account Title Fund Balance With Treasury	Bal. Ind. D	NonFederal	Partifier	Nonexcii.	Subjuffiction	Noncust.	
	<u> </u>	D	NI NI				Y	
	Undeposited Collections		N				Y	
	Imprest Funds	D	N					
	Funds Held by the Public	<u>D</u>	N					
	Other Cash	D	N					
	Other Monetary Assets	D	N					
	Foreign Currency	D	N					
1310	Accounts Receivable	D	Υ	Υ			Υ	
	Allowance for Loss on Accounts							
1319	Receivable	С	Υ	Y			Υ	
	Employment Benefit Contributions							
1320	Receivable	D	Υ	Υ				
1325	Taxes Receivable	D	N				Y	
	Allowance for Loss on Taxes							
1329	Receivable	С	N				Υ	
	Receivable for Transfers of Currently							
1330	Invested Balances	D	F	Υ				
	Expenditure Transfers Receivable	<u>D</u>	F	Y				
	Interest Receivable	<u>D</u>	Y	Y			Y	
1070	Allowance for Loss on Interest	<i>U</i>	I	l l			I	
1240	Receivable	С	Υ	Y			Υ	
			L	l			T	
1350	Loans Receivable	D	Y	Y				
	Allowance for Loss on Loans	_						
1359	Receivable	C	Y	Y				
	Penalties, Fines, and Administrative							
1360	Fees Receivable	D	Υ	Υ			Y	
	Allowance for Loss on Penalties,							
	Fines, and Administrative Fees							
1369	Receivable	С	Υ	Y			Υ	
1399	Allowance for Subsidy	С	N				***************************************	
1410	Advances to Others	D	Y	Y				
1450	Prepayments	D	Y	Y				
	Operating Materials and Supplies Held							
1511	for Use	D	N					
	Operating Materials and Supplies Held		.,					
1512	in Reserve for Future Use	D	N					
1012	Operating Materials and Supplies	U	IV					
1512	Excess, Obsolete, and Unserviceable	D	N					
1013	Operating Materials and Supplies Held		IN				***************************************	
1511	, , ,							
1514	for Repair	D	N					
4=	Operating Materials and Supplies -	•						
	Allowance	C	N				***************************************	
1521	Inventory Purchased for Resale	D	N					
	Inventory Held in Reserve for Future							
	Sale	D	N					
1523	Inventory Held for Repair	D	N					
	Inventory - Excess, Obsolete, and							
1524	Unserviceable	D	N					
	Inventory - Raw Materials	D	N					
	Inventory - Work-in-Process	D	N					
	Inventory - Finished Goods	D	N					
		C	N					
1527			I N					
1527 1529	Inventory - Allowance		N			1		
1527 1529 1531	Inventory - Allowance Seized Monetary Instruments	D	N					
1527 1529 1531 1532	Inventory - Allowance Seized Monetary Instruments Seized Cash Deposited	D D	N					
1527 1529 1531 1532	Inventory - Allowance Seized Monetary Instruments Seized Cash Deposited Forfeited Property Held for Sale	D						
1527 1529 1531 1532	Inventory - Allowance Seized Monetary Instruments Seized Cash Deposited Forfeited Property Held for Sale Forfeited Property Held for Donation o	D D	N					

	USSGL Account		USSGL Account Attributes Adjusted Trial Balances						
			Tital Bullation						
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.		
	Foreclosed Property	D	N						
	Foreclosed Property - Allowance	С	N						
	Commodities Held Under Price	***************************************							
	Support and Stabilization Support								
1561	Programs	D	N						
	Commodities - Allowance	С	N	***************************************					
1571	Stockpile Materials Held in Reserve	D	N						
1572	Stockpile Materials Held for Sale	D	N						
1591	Other Related Property	D	N						
1599	Other Related Property - Allowance	С	N						
	Investments in U.S. Treasury								
	Securities Issued by the Bureau of the								
1610	Public Debt	D	F	Υ					
	Discount on U.S. Treasury Securities								
	Issued by the Bureau of the Public								
1611	Debt	С	F	Y					
	Premium on U.S. Treasury Securities								
	Issued by the Bureau of the Public								
1612	Debt	D	F	Y					
	Amortization of Discount and Premium								
	on U.S. Treasury Securities Issued by								
	the Bureau of the Public Debt	D	F	Y					
1618	Market Adjustment - Investments	D	Y	Y					
	Investments in Securities Other Than								
	the Bureau of the Public Debt								
1620	Securities	D	Y	Y					
	Discount on Securities Other Than the								
1621	Bureau of the Public Debt Securities	С	Y	Y			*********************************		
4000	Premium on Securities Other Than the								
1622	Bureau of the Public Debt Securities Amortization of Premium and Discount	D	Y	Y					
	on Securities Other Than the Bureau								
1623	of the Public Debt Securities	D	Y	Y					
1023	Investments in U.S. Treasury Zero	U	ı	l l					
	Coupon Bonds Issued by the Bureau								
1630	of the Public Debt	D	F	Υ					
1000	Discount on U.S. Treasury Zero		'	<u> </u>					
	Coupon Bonds Issued by the Bureau								
1631	of the Public Debt	С	F	Y					
	Amortization of Discount on U.S.		·						
	Treasury Zero Coupon Bonds Issued								
1633	by the Bureau of the Public Debt	D	F	Y					
1000	Market Adjustment - Investments in			······································					
1638	U.S. Treasury Zero Coupon Bonds	D	F	Y					
	Contra Market Adjustment -						***************************************		
	Investments in U.S. Treasury Zero								
1639	Coupon Bonds	С	F	Y					
	Other Investments	D	Y Y	Y					
	Land and Land Rights	D	N	·					
	Improvements to Land	D	N						
	Accumulated Depreciation on						***************************************		
1719	Improvements to Land	С	N						
	Construction-in-Progress	D	N N						
	Buildings, Improvements, and			<u></u>					
	Renovations	D	N						

	LISSOL Associat		USSGL Account Attributes Adjusted Trial Balances						
	USSGL Account			alances					
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.		
	Accumulated Depreciation on								
	Buildings, Improvements, and								
1739	Renovations	С	N						
1740	Other Structures and Facilities	D	N						
	Accumulated Depreciation on Other								
1749	Structures and Facilities	С	N						
1750	Equipment	D	N						
	Accumulated Depreciation on								
1759	Equipment	С	N						
1810	Assets Under Capital Lease	D	N						
	Accumulated Depreciation on Assets								
1819	Under Capital Lease	С	N						
1820	Leasehold Improvement	D	N						
	Accumulated Amortization on								
1829	Leasehold Improvements	С	N						
	Internal-Use Software	D	N						
1832	Internal-Use Software in Development	D	N				***************************************		
	Accumulated Amortization on Internal-								
1839	Use Software	С	N						
	Other Natural Resources	D	N						
	Allowance for Depletion	C	N						
	Other General Property, Plant, and								
1890	Equipment	D	N						
1000	Accumulated Depreciation on Other								
	General Property, Plant, and								
1900	Equipment	С	N						
	Receivable from Appropriations	D	F	Y			Υ		
	Other Assets	D D	Y	Y			I		
	Accounts Payable	С	Y	Y			Υ		
		C	Y	Y			Ţ		
	Disbursements in Transit Contract Holdbacks	C	Y	Y					
		C	Y	Y			***************************************		
2140	Accrued Interest Payable Payable for Transfers of Currently		T	T					
0450	, ,	0	_	V					
	Invested Balances	C	F	Y					
	Expenditure Transfers Payable	C	F	Y					
2160	Entitlement Benefits Due and Payable	С	N						
0.470	Subsidy Payable to the Financing	_	_	.,					
21/0	Account	C	F	Y			***************************************		
	Contra Liability for Subsidy Payable to	_	_						
	the Financing Account	D	F	Υ					
	Loan Guarantee Liability	C	N						
	Other Accrued Liabilities	C	Y	Υ			***************************************		
	Accrued Funded Payroll and Leave	C	N						
2211	Withholdings Payable	C	N	***					
	Employer Contributions and Payroll								
2213	Taxes Payable	С	Y	Υ					
	Other Post-Employment Benefits Due								
2215	and Payable	С	Y	Υ					
	Pension Benefits Due and Payable to	-							
	Beneficiaries	С	N				***************************************		
2217	Benefit Premiums Payable to Carriers	С	N						
	Life Insurance Benefits Due and								
0040	Payable to Beneficiaries	С	N						
2218		C	N				***************************************		
	Unfunded Leave								
2220	Unfunded Leave Unfunded FECA Liability	C	F	Y					
2220	Unfunded FECA Liability		F	Y					
2220 2225			F Y	Y			***************************************		

NoUSSGI. Account Title		USSGL Account	USSGL Account Attributes Adjusted Trial Balances						
Liability for Deposit Funds, Clearing Accounts, and Undeposited 2400 Collections Principal Payable to the Bureau of the 2510 Public Debt	No.				Trading	Exchange/	Budget	Custodial/ Noncust.	
Accounts, and Undeposited C V Y Y Principal Payable to the Bureau of the Principal Payable to the Bureau of the Principal Payable to the Federal C F Principal Payable to the Federal C Financing Bank C Securities Issued by Federal Agencies Under General and Special Financing Sa30 Authority C Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority Premium on Securities Issued by Federal Agencies Under General and Sa32 Special Financing Authority C Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Special Financing Authority D Y Y Y Septiment on Securities Issued by Federal Agencies Under General and Special Special Financing Authority D Y Y Y Septiment on Securities Issued by Federal Agencies Under General and Special Agencies Under General and Special Agencies Under General and Special Special Financing Authority D Y Y Y Septiment on Securities Issued by Federal Agencies Under General and Special Agencies Under General and Special Special Financing Authority D Y Y Y Septiment on Securities Issued by Federal Agencies Under General and Special Agencies Under General and Special Special Financing Authority D Y Y Y Septiment on Securities Issued by Federal Agencies Under General and Special Special Financing Authority C N Septiment on Securities Issued by Research on Securi	2320	Deferred Credits	С	Y	Υ				
Principal Payable to the Bureau of the 2510 Public Debt Poblic Debt Principal Payable to the Federal C Principal Payable to the Federal C Securities Issued by Federal Agencies Under General and Special Financing 2300 Authority C Y Y Discount on Securities Issued by Federal Agencies Under General and Special Financing C Premium on Securities Issued by Federal Agencies Under General and 2531 Special Financing Authority D Y Y Premium on Securities Issued by Federal Agencies Under General and 2532 Special Financiang Authority C Y Y Y Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Agencies Under General and Special Financing Authority D Y Y Y Special Financing Authority D Y Y Y Special Financing Authority D Y Y Y Death of Special Financing Authority D D Y Y Y Death of Special Financing Authority D D Y Y Y Death of Special Financing Authority D D Y Y Y Death of Special Financing Authority D D Y Y Y Death of Special Financing Authority D D Y Y Y Death of Special Financing Authority D D Y Y Y Death of Special Financing Authority D D Y Y Y Death of Special Financing Authority D D Y Y Y Death of Special Financing Authority D D Y Y Y Death of Special Financing Authority D D Y Y Y Death of Special Financing Authority D D Y Y Y Death of Special Financing Authority D D Y Y Y Death of Special Financing Authority D D Y Y Y Death of Special Financing Authority D D Y Y Y Death of Special Financing Authority D D Y Y Y Death of Special Financing Authority D D N Death of Special Financing Authority D D N Death of Special Financing D D Death of Special Financ	2400	Accounts, and Undeposited	C	v	V				
2510 Principal Payable to the Federal Principal Payable to the Federal 2520 Financing Bank C Securities Issued by Federal Agencies Under General and Special Financing 2530 Authority Discount on Securities Issued by Federal Agencies Under General and 2531 Special Financing Authority Premium on Securities Issued by Federal Agencies Under General and 2531 Special Financing Authority Premium on Securities Issued by Federal Agencies Under General and 2532 Special Financing Authority C Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and 2532 Special Financing Authority D Y Y Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special 2533 Financing Authority D Y Y Y 2540 Participation Certificates C Y Y Y 2540 Actuarial Pension Liability C N C 2620 Actuarial Health Insurance Liability C N C 2630 Actuarial FECA Liability C N C 2690 Other Actuarial Liabilities C Prior Lines Outstanding on Acquired 2910 Collateral 2910 Collateral 2910 Collateral C 2920 Contingent Liabilities C N 2920 Resources Payable From Canceled 2920 Other Actuarial Liability C N 2930 Resources Payable Tom Canceled 2930 Accounts Payable From Canceled 2930 Quiter Liabilities C Y Y 2936 Estimated Cleanup Cost Liability C N 10 Liability Or Subsidy Related to 2010 Custodial Liability C N 2937 Resources Payable to Treasury C F Y 10 Liability Or Subsidy Related to 2020 Contingent Liabilities C N 2930 Resources Payable From Canceled 2940 Acquirations 3100 Liabilities C N 2940 Captal Lease Captal Liabilities C N 2950 Resources Payable From Canceled 2950 Payab	2400				I .				
Principal Payable to the Federal Securities Issued by Federal Agencies Under General and Special Financing 2530 Authority Discount on Securities Issued by Federal Agencies Under General and 2531 Special Financing Authority Premium on Securities Issued by Federal Agencies Under General and 2531 Special Financing Authority Premium on Securities Issued by Federal Agencies Under General and 2532 Special Financing Authority C Y Y Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special 2533 Financing Authority D Y Y Premium on Securities Issued by Federal Agencies Under General and Special 2533 Financing Authority D Y Y Participation Certificates C Y Y Y Premium on Securities Issued by Federal Agencies Under General and Special 2533 Financing Authority D Y Y Premium on Securities Issued by Federal Agencies Under General and Special 2533 Financing Authority C Y Y Premium on Securities Issued by Federal Agencies Under General and Special 2530 Financing Authority D Y Y Premium on Securities Issued by Federal Agencies Under General and Special 2530 Financing Authority D Y Y Premium on Securities Individual Indi	2510		C	F	Υ				
2520 [Financing Bank Securities Issued by Federal Agencies Under General and Special Financing 2530 Authority Discount on Securities Issued by Federal Agencies Under General and 2531 Special Financing Authority Dy Premium on Securities Issued by Federal Agencies Under General and 2531 Special Financing Authority Dy Premium on Securities Issued by Federal Agencies Under General and 2532 Special Financing Authority Cy Yy Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special 2533 Financing Authority Dy Yy 2540 Participation Certificates Cy Yy Yy 2540 Actuarial Health Insurance Liability Cy Ny 2630 Actuarial Fension Liability Cy Ny 2630 Actuarial Feach Liability Cy Ny 2630 Actuarial Feach Liability Cy Ny 2630 Actuarial Feach Liabilities Cy Ny 2640 Capital Lease Liability Cy Yy Yy Ny 2640 Capital Lease Liability Cy Yy Yy Ny 2640 Capital Lease Liability Cy Yy Yy 2640 Capital Lease Liability Cy Cy Yy Yy	2010			•	· · · · · · · · · · · · · · · · · · ·			***************************************	
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5100 Revenue from Goods Sold C Y Y X Y 5109 Contra Revenue for Goods Sold D Y Y X Y			С	Y	Y	X	Y	***************************************	

	USSGL Account	USSGL Account Attributes Adjusted Trial Balances							
	COOCE ACCOUNT		Augusted Thai Dalances						
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.		
	Revenue From Services Provided	С	Y	Υ	X	Y			
	Contra Revenue for Services Provided		Y	Y	Χ	Υ			
	Interest Revenue - Other	С	Y	Y	Y	Y	Υ		
5311	Interest Revenue - Investments	С	Y	Υ	Υ	Y	Y		
5312	Interest Revenue - Borrowings/Loans	C	Y	Y	Y	Y	Y		
	Contra Revenue for Interest Revenue	_							
5317	Loans Receivable	D	Y	Y	Y	Υ	Y		
5040	Contra Revenue for Interest Revenue	_			V				
5318	Investments	D	Y	Y	Y	Υ	Y		
5040	Contra Revenue for Interest Revenue	_	V	V	V	V	V		
5319	Other	D	Y	Y	Y	Y	Υ		
E220	Penalties, Fines, and Administrative Fees Revenue	С	Y	Y	Y	Υ	Υ		
5520	Contra Revenue for Penalties, Fines,		T	T	T	T	T		
E220	and Administrative Fees	Ъ	V	V	V	V	V		
	Benefit Program Revenue	D C	Y	Y	Y	Y	Y		
3400	Contra Revenue for Benefit Program		<u> </u>	l l		I I			
5400	Revenue	D	Y	Y	Y	Y			
0700	Insurance and Guarantee Premium				·				
5500	Revenue	С	N		Χ	Y			
0000	Contra Revenue for Insurance and								
5509	Guarantee Premium Revenue	D	N		X	Y			
	Donated Revenue - Financial					-			
5600	Resources	С	N		Т				
	Contra Revenue for Donations -								
5609	Financial Resources	D	N		Т				
	Donated Revenue - Nonfinancial								
5610	Resources	С	N		Т				
	Contra Donated Revenue -								
	Nonfinancial Resources	D	N		Т				
5700	Expended Appropriations	С							
	Expended Appropriations - Prior-								
5708	Period Adjustments - Restated	С							
	Expended Appropriations - Prior-	_							
5709	Period Adjustments - Not Restated	С							
5700	Financing Sources Transferred In	0	-						
5/20	Without Reimbursement	С	F	Y					
5720	Financing Sources Transferred Out Without Reimbursement	D	F	Y					
3730	Appropriated Earmarked Receipts	ט	F	I					
5740	Transferred In	С	F	Y					
5140	Appropriated Earmarked Receipts			I					
5745	Transferred Out	D	F	Y					
0170	Expenditure Financing Sources -								
5750	Transfers-In	С	F	Y					
	Nonexpenditure Financing Sources -	<u> </u>		-					
5755	Transfers-In	С	F	Υ					
	Expenditure Financing Sources -								
5760	Transfers-Out	D	F	Y					
	Nonexpenditure Financing Sources -								
5765	Transfers-Out	D	F	Y		-			
	Imputed Financing Sources	С	F	Y					
5790	Other Financing Sources	С	F	Y					
	Adjustment of Appropriations Used	D							
	Tax Revenue Collected	С	Y	Y	Т		Y		
	Tax Revenue Accrual Adjustment	С	Y	Y	T		Y		
	Contra Revenue for Taxes	D	Υ	Y	T		Υ		

5900 C 5909 C 5990 C 5991 A 6100 C 6190 f 6190 A 6310 tt 6320 lt 6330 C 6400 E 6500 C 6600 A 6610 C 6710 E 6720 E 6730 lt	USSGL Account Title Tax Revenue Refunds Other Revenue Contra Revenue for Other Revenue Collections for Others Accrued Collections for Others Operating Expenses/Program Cost Contra Bad Debt Expense - Incurred for Others Adjustment to Subsidy Expense Interest Expenses on Borrowing from the Bureau of the Public Debt and /or the Federal Financing Bank Interest Expenses on Securities Other Interest Expenses Benefit Expense Cost of Goods Sold Applied Overhead Cost Capitalization Offset	Normal Bal. Ind. D C D D D C C C D D D D D D D D D D D	Federal/ NonFederal Y Y Y Y Y Y N	Trading Partner Y Y Y Y Y Y Y Y	Exchange/ Nonexch. T Y Y Y Y	Budget Subfunction Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y	Custodial/ Noncust. Y Y Y S S
5890 T 5900 C 5990 C 5991 A 6100 C 6190 F 6310 H 6320 H 6330 C 6400 E 6500 C 6670 E 6730 H 6720 E 6730 H 6670 E 6730 H 66800 F 6800 F 6	Tax Revenue Refunds Other Revenue Contra Revenue for Other Revenue Collections for Others Accrued Collections for Others Operating Expenses/Program Cost Contra Bad Debt Expense - Incurred for Others Adjustment to Subsidy Expense Interest Expenses on Borrowing from the Bureau of the Public Debt and /or the Federal Financing Bank Interest Expenses on Securities Other Interest Expenses Benefit Expense Cost of Goods Sold Applied Overhead	Bal. Ind. D C D D C C C D D D D C C C C	NonFederal Y Y Y Y Y Y Y N F Y	Partner Y Y Y Y Y Y Y Y Y	Nonexch. T Y Y Y	Subfunction Y Y Y Y Y Y Y Y	Noncust. Y Y Y S
5890 T 5900 C 5990 C 5991 A 6100 C 6190 F 6310 H 6320 H 6330 C 6400 E 6500 C 6670 E 6730 H 6720 E 6730 H 6670 E 6730 H 66800 F 6800 F 6	Tax Revenue Refunds Other Revenue Contra Revenue for Other Revenue Collections for Others Accrued Collections for Others Operating Expenses/Program Cost Contra Bad Debt Expense - Incurred for Others Adjustment to Subsidy Expense Interest Expenses on Borrowing from the Bureau of the Public Debt and /or the Federal Financing Bank Interest Expenses on Securities Other Interest Expenses Benefit Expense Cost of Goods Sold Applied Overhead	D C D D D D D D D D D D D D D D D D D D	Y Y Y Y Y Y N	Y Y Y Y Y Y Y	T Y Y	Y Y Y Y	Y Y Y S
5900 C 5909 C 5990 C 5991 A 6100 C 6190 f 6190 A 6310 tt 6320 lt 6330 C 6400 E 6500 C 6600 A 6610 C 6710 E 6720 E 6730 lt	Other Revenue Contra Revenue for Other Revenue Collections for Others Accrued Collections for Others Operating Expenses/Program Cost Contra Bad Debt Expense - Incurred for Others Adjustment to Subsidy Expense Interest Expenses on Borrowing from the Bureau of the Public Debt and /or the Federal Financing Bank Interest Expenses on Securities Other Interest Expenses Benefit Expense Cost of Goods Sold Applied Overhead	C D D C C C D D D	Y Y Y Y Y Y N	Y Y Y Y	Y Y Y	Y Y Y Y	Y Y S
5909 C 5990 C 5991 A 6100 C C C C C C C C C C C C C C C C C C	Contra Revenue for Other Revenue Collections for Others Accrued Collections for Others Operating Expenses/Program Cost Contra Bad Debt Expense - Incurred for Others Adjustment to Subsidy Expense Interest Expenses on Borrowing from the Bureau of the Public Debt and /or the Federal Financing Bank Interest Expenses on Securities Other Interest Expenses Benefit Expense Cost of Goods Sold Applied Overhead	D D D C C C D D	Y Y Y Y N F Y	Y Y Y Y	Y Y	Y Y Y Y	Y S
5990 C 5991 A 6100 C 6190 ft 6199 A 11 6310 tt 6320 It 6330 C 6400 E 6500 C 6610 C 6710 E 6720 E 6730 It 6790 E 6800 F	Collections for Others Accrued Collections for Others Operating Expenses/Program Cost Contra Bad Debt Expense - Incurred for Others Adjustment to Subsidy Expense Interest Expenses on Borrowing from the Bureau of the Public Debt and /or the Federal Financing Bank Interest Expenses on Securities Other Interest Expenses Benefit Expense Cost of Goods Sold Applied Overhead	D D C C C D D	Y Y Y Y N	Y Y Y	Y	Y Y Y	S
5991 A 6100 C 6190 f 6199 A 11 6310 tt 6320 lt 6330 C 6400 E 6500 C 6600 A 6610 C 6710 E 6720 E 6730 lt 6790 E	Accrued Collections for Others Operating Expenses/Program Cost Contra Bad Debt Expense - Incurred for Others Adjustment to Subsidy Expense Interest Expenses on Borrowing from the Bureau of the Public Debt and /or the Federal Financing Bank Interest Expenses on Securities Other Interest Expenses Benefit Expense Cost of Goods Sold Applied Overhead	D D C C D D	Y Y Y N	Y Y	L	Y Y	
6100 C 6190 ft 6199 A 11 6310 tt 6320 lt 6330 C 6400 E 6500 C 6600 A 6610 C 6710 E 6720 E 6730 lt 6790 E	Operating Expenses/Program Cost Contra Bad Debt Expense - Incurred for Others Adjustment to Subsidy Expense Interest Expenses on Borrowing from the Bureau of the Public Debt and /or the Federal Financing Bank Interest Expenses on Securities Other Interest Expenses Benefit Expense Cost of Goods Sold Applied Overhead	C C D D	Y Y N F Y	Y	1	Y	3
6190 f 6199 f 6199 f 6310 tt 6320 lt 6330 C 6400 f 6500 C 6600 f 6710 c 6720 f 6730 lt 6790 f 6800 f	Contra Bad Debt Expense - Incurred for Others Adjustment to Subsidy Expense Interest Expenses on Borrowing from the Bureau of the Public Debt and /or the Federal Financing Bank Interest Expenses on Securities Other Interest Expenses Benefit Expense Cost of Goods Sold Applied Overhead	C C D	Y N F Y	Y		Y	
6190 fd 6199 fd 6199 fd 6199 fd 6310 td 6320 ld 6330 Cd 6400 fd 6500 fd 6610 fd 6710 fd 6720 fd 6730 ld 6790 fd 6800 fd	For Others Adjustment to Subsidy Expense Interest Expenses on Borrowing from the Bureau of the Public Debt and /or the Federal Financing Bank Interest Expenses on Securities Other Interest Expenses Benefit Expense Cost of Goods Sold Applied Overhead	C D D	N F Y	Y			
6199 A 6310 tt 6320 lt 6330 C 6400 E 6500 C 6610 C 6710 E 6720 E 6730 lt 6790 E 6800 F	Adjustment to Subsidy Expense Interest Expenses on Borrowing from The Bureau of the Public Debt and /or The Federal Financing Bank Interest Expenses on Securities Other Interest Expenses Benefit Expense Cost of Goods Sold Applied Overhead	C D D	N F Y	Y			
6310 ti 6320 li 6330 C 6400 E 6500 C 6600 A 6610 C 6710 E 6720 E 6730 li 6790 E	Interest Expenses on Borrowing from the Bureau of the Public Debt and /or the Federal Financing Bank Interest Expenses on Securities Other Interest Expenses Benefit Expense Cost of Goods Sold Applied Overhead	D D D	F Y			I	
6320 II 6330 C 6400 E 6500 C 6600 A 6610 C 6710 E 6720 E 6730 II 6790 E 6800 F	Interest Expenses on Securities Other Interest Expenses Benefit Expense Cost of Goods Sold Applied Overhead	D D	Y		!		
6330 C 6400 E 6500 C 6600 A 6610 C 6710 E 6720 E 6730 H	Other Interest Expenses Benefit Expense Cost of Goods Sold Applied Overhead	D	······································			Y	
6400 E 6500 C 6600 A 6610 C 6710 E 6720 E 6730 H 6790 E 6800 F	Benefit Expense Cost of Goods Sold Applied Overhead			Υ		Y	
6500 C 6600 A 6610 C 6710 E 6720 E 6730 H 6790 E 6800 F	Cost of Goods Sold Applied Overhead	D	Y	Υ		Υ	Υ
6600 A 6610 C 6710 E 6720 E 6730 H 6790 E 6800 F	Applied Overhead		Υ	Y		Y	
6610 C 6710 E 6720 E 6730 II 6790 E 6800 F		D	N			Y	
6710 E 6720 E 6730 II 6790 E 6800 F	Cost Capitalization Offset	С	N			Y	
6710 E 6720 E 6730 II 6790 E 6800 F	- 1	С	N			Y	
6720 E 6730 II 6790 E 6800 F	Depreciation, Amortization, and						
6730 II 6790 E 6800 F	Depletion	D	N			Y	
6790 E 6800 F	Bad Debt Expense	D	Y	Y		Y	
6790 E 6800 F	mputed Costs	D	F	Υ		Y	
6800 F	Other Expenses Not Requiring						
	Budgetary Resources	D	Υ	Y		Y	
E	Future Funded Expenses	D	Y	Υ		Y	
E	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority						
	(Unobligated)	D	F	Υ		Y	
6900 N	Nonproduction Costs	D	Υ	Υ		Y	~~~~
7110	Gains on Disposition of Assets - Other	С	N		Y	Y	
7111 (Gains on Disposition of Investments	С	Υ	Y	Y		
7112	Gains on Disposition of Borrowings	С	F	Υ	Y		
7180 L	Unrealized Gains	С	Y	Υ	Y		
7190 0	Other Gains	С	Y	Υ	Y	Y	
7210 C	Losses on Disposition of Assets - Other	D	N		Y	Y	
7211 L	Losses on Disposition of Investments	D	Y	Y	Y		
	Losses on Disposition of Borrowings	D	F	Υ	Y		
	Unrealized Losses	D	Y	Y	Y		
				Y	Y		
7300 E	Extraordinary Items	С	N			Y	
	Restated	С	Y	Υ			
	Prior-Period Adjustments - Restated	С	Y				
	Distribution of Income - Dividend	D	Y	Υ	Y	Y	
	Changes in Actuarial Liability	D	N			Y	
8801 A	Offeet for Durchases of O:!-!!	С	Y	Y			
8802 F	Offset for Purchases of Capitalized Assets	D	Y	Y			
7290 C 7300 E 7400 F 7401 F 7500 C	Other Losses Extraordinary Items Prior-Period Adjustments - Not Restated Prior-Period Adjustments - Restated Distribution of Income - Dividend Changes in Actuarial Liability	C C C D	Y N Y Y Y	Y Y Y	Y	l	

Fiscal 2005 USSGL Account Attributes Required for FACTS I Reporting - Easy Reference/1

ADDITIONAL INFORMATION:		
1/ For a description of USSGL	account attribu	tes, see the "FACTS I USSGL Account Attribute Definitions" in this section.
2/ "Y" in any attribute column in	dicates that th	e FACTS I user must provide a value/domain for the attribute. Trading Partner is required with
an "F" Federal/NonFederal attrib	bute. See Note	5 for valid attribute values/domains.
3/ A blank space in any attribut	e column indic	ates that the FACTS I user should not provide an attribute value/domain.
4/ Shaded areas indicate that the	he correct attri	bute value/domain for the USSGL account will be automatically provided by FACTS I.
5/ Attribute values/domains are	listed below:	
<u>Attribute</u>	<u>Domain</u>	Domain Description
Budget Subfunction	nnn	3-digit budget functional classification subfunction
	_	
Custodial/Noncustodial	S	Custodial
	Α	Noncustodial
Debit/Credit	С	Credit
Debit/Credit	D	Debit
	U	Debit
Exchange/Nonexchange	X	Exchange Revenue
Exertaing of vertexerialing of	T	Nonexchange Revenue
Federal/NonFederal	F	Federal
	N	NonFederal
Trading Partner	nn	2-digit Treasury Department Code, required with Federal attribute

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Attributes Used To Prepare Budgetary Reports

USSGL attributes are one component of a data model that describes how detailed data in agencies' financial systems (e.g., USSGL account balances with related attributes captured at the transaction level) relate to external requirements. The data model also shows the relationships between the budget accounts published in the President's budget and the Treasury appropriation/fund symbols collected in FACTS II, which are published in the Treasury Annual Report/Appendix. The data model includes:

- ♦ Entity Relationship Diagram
- ♦ Entity Definition Report
- ♦ Attribute Definition Report
- ◆ FACTS II USSGL Account Attribute Table

Entity Relationship Diagram

This diagram shows the relationship between entities or groups of data. It includes budget formulation accounts, Treasury appropriation/fund symbols, USSGL accounts and related attributes as well as financial data reported by Federal agencies to OMB and Treasury. The diagram shows the relationships between (1) information published in the President's Budget and the Treasury Annual Report/Appendix, and (2) detailed data captured in agencies' financial systems and summaries of these data presented in OMB and Treasury publications.

Entity Definition Report

This report provides definitions and business rules for relationships between all entities.

Attribute Definition Report

This report provides definitions and related information for all attributes associated with each entry. Agencies will report on those attributes described in the detailed financial information entity.

FACTS II USSGL Account Attribute Tables (Fiscal 2004 and 2005)

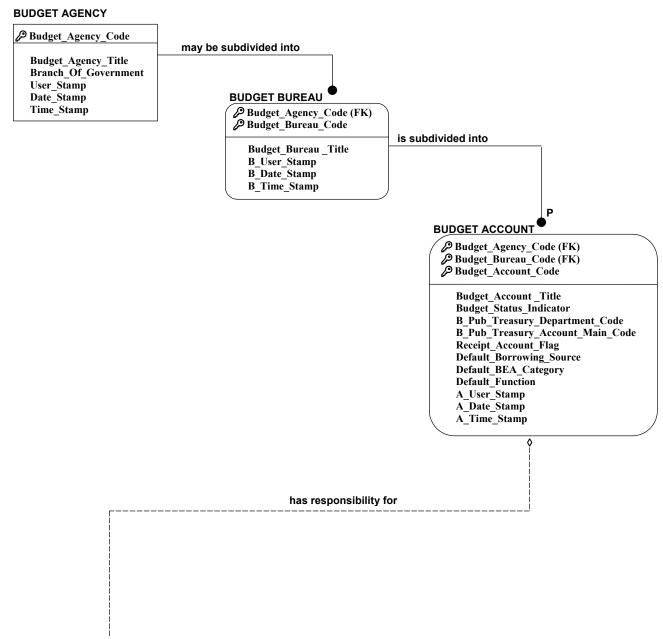
The FACTS II attribute tables for fiscal 2004 and 2005 show USSGL accounts, account titles, and normal balance indicators for USSGL accounts that agencies will use for FACTS II reporting. Also, the tables show related attributes agencies must provide for each USSGL account reported in FACTS II; these columns contain one of three values:

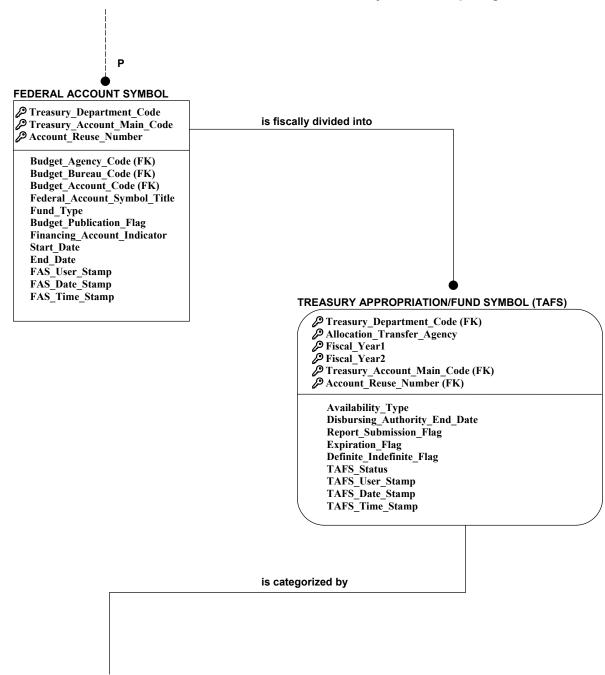
T/L S2 04-02 IV- 19 September 2004

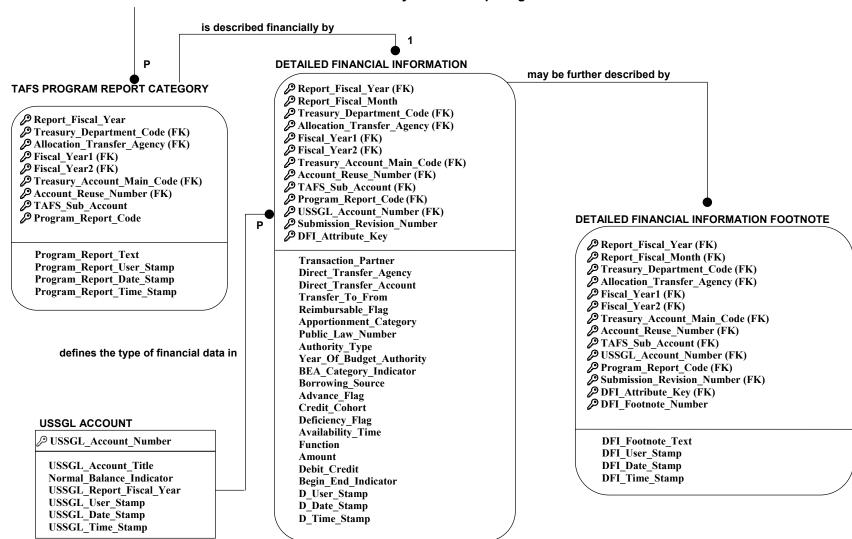
Space	This attribute is not reported in FACTS II for the USSGL account.
Y	Yes, report this attribute in FACTS II when this USSGL account is submitted. To determine valid domain values, refer to the Detailed Financial Information portion of the "FACTS II - Attribute Definition Report" in this section.
Other	In some cases, attributes are filled in with a value other than "Y" or space. For example, Begin_End often appears with an "E" (end balance) in a shaded cell. Shaded attributes show the only valid value that FACTS II will accept for a specific USSGL account.

For the latest information, log onto the FACTS II Web site at www.fms.treas.gov/ussgl/factsii.

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Entity Name: BUDGET AGENCY

Entity Definition: A Budget Agency is a department or establishment of the Federal Government.

Examples: The Department of Transportation (code=021) is a Budget Agency.

Synonyms: Department,

Independent Commissions and Boards

Entity Type: Independent

Business Rules:

A BUDGET AGENCY may be subdivided into many BUDGET BUREAUs.

A BUDGET BUREAU is associated with exactly one BUDGET AGENCY.

Entity Name: BUDGET BUREAU

Entity Definition: A Budget Bureau is an organizational unit within a Budget Agency, and consists of one or more accounts

for presentation in the President's Budget.

Examples: The Federal Aviation Administration (code=021-12) is a Budget Bureau within the Department of Transportation (code=021) (a Budget

Agency).

Synonyms: Agency,

Operating Division

Entity Type: Dependent

Business Rules:

A BUDGET BUREAU is subdivided into at least one BUDGET ACCOUNT.

A BUDGET ACCOUNT is associated with exactly one BUDGET BUREAU.

A BUDGET AGENCY may be subdivided into many BUDGET BUREAUs.

A BUDGET BUREAU is associated with exactly one BUDGET AGENCY.

Entity Name: BUDGET ACCOUNT

Entity Definition: A Budget Account is an administrative or functional subdivision of a Budget Bureau and sometimes a

Budget Agency. Budget Accounts are the basic building blocks of budget formulation.

Examples: Operations is a Budget Account (code=021-12-1301) within the Federal Aviation Administration (code=021-12) (a Budget Bureau) in

the Department of Transportation (code=021) (a Budget Agency).

Synonyms: None

Entity Type: Dependent

Business Rules:

A BUDGET ACCOUNT has responsibility for at least one FEDERAL ACCOUNT SYMBOL.

A FEDERAL ACCOUNT SYMBOL is associated with zero or one BUDGET ACCOUNT.

A BUDGET BUREAU is subdivided into at least one BUDGET ACCOUNT.

A BUDGET ACCOUNT is associated with exactly one BUDGET BUREAU.

Entity Name: FEDERAL ACCOUNT SYMBOL

Entity Definition: A summary level of Treasury Appropriation/Fund Symbol that disregards the periods of availability to incur

new obligations. The Federal Account Symbol establishes the link between Budget Accounts and Federal

Appropriation Fund accounts that capture and report upon financial information.

Examples: Operations (code=69-1301) and Facilities, Engineering, and Development (code=69-1303) are Federal Account

Symbols within Operations (code=021-12-1301) (a Budget Account) in the Federal Aviation Administration (code=021-12) (a

Budget Bureau) in the Department of Transportation (code=021) (a Budget Agency).

Synonyms: Treasury Account Symbol,

Account Symbol

Entity Type: Independent

Business Rules:

A FEDERAL ACCOUNT SYMBOL is fiscally divided into many TREASURY APPROPRIATION/FUND SYMBOLS (TAFS).

A TREASURY APPROPRIATION/FUND SYMBOL (TAFS) is associated with exactly one FEDERAL ACCOUNT SYMBOL.

A BUDGET ACCOUNT has responsibility for at least one FEDERAL ACCOUNT SYMBOL.

A FEDERAL ACCOUNT SYMBOL is associated with zero or one BUDGET ACCOUNT.

Entity Name: TREASURY APPROPRIATION FUND SYMBOL (TAFS)

Entity Definition: An administrative identifier that represents an act of Congress that permits Federal

agencies to incur obligations and make payments out of Treasury for specified purposes. Each

Treasury Appropriation/Fund Symbol provides the framework for establishing a set of balanced accounts on the books of the agency concerned. The Treasury Appropriation Fund Symbol describes key components of financial information, such as, the time when new obligations can be incurred, and the time when obligations

can be liquidated.

Examples: Operations (code=69-1301) is a Federal Account Symbol that has been provided with

appropriations of budget authority in each year between 1995 and 1999. The Treasury Appropriation Fund

Symbols, which correspond to each of these years, are: 69-1995-1301, 69-1996-1301, 69-1997-1301, 69-1998-1301, and 69-1999-1301.

Synonyms: Account Symbol,

Treasury Account Symbol,

Fund Account, Fund Symbol

Entity Type: Dependent

Business Rules:

A TREASURY APPROPRIATION/FUND SYMBOL (TAFS) is categorized by at least one TAFS PROGRAM REPORT CATEGORY.

A TAFS APPORTIONMENT CATEGORY is associated with exactly one TREASURY APPROPRIATION/FUND SYMBOL (TAFS).

A FEDERAL ACCOUNT SYMBOL is fiscally divided into many TREASURY APPROPRIATION/FUND SYMBOLS (TAFS).

A TREASURY APPROPRIATION/FUND SYMBOL (TAFS) is associated with exactly one FEDERAL ACCOUNT SYMBOL.

Entity Name: TAFS PROGRAM REPORT CATEGORY

Entity Definition: A TAFS Program Report Category is used to describe a distribution made by OMB of budgetary resources by calendar quarters, by specific

basis other than calendar quarters, or not subject to apportionment.

Examples: None

Synonyms: None

Entity Type: Dependent

Business Rules:

A TAFS PROGRAM REPORT CATEGORY is described financially by exactly one DETAILED FINANCIAL INFORMATION.

DETAILED FINANCIAL INFORMATION is associated with exactly one TAFS PROGRAM REPORT CATEGORY.

A TREASURY APPROPRIATION/FUND SYMBOL (TAFS) is categorized by at least one TAFS PROGRAM REPORT CATEGORY.

A TAFS PROGRAM REPORT CATEGORY is associated with exactly one TREASURY APPROPRIATION/FUND SYMBOL (TAFS).

Entity Name: USSGL ACCOUNT

Entity Definition: A United States Standard General Ledger (USSGL) account subdivides a set of the financial information

regarding TAFS that are posted in an agency's core financial system. Each USSGL account represents a summary balance of transactions posted to a uniform listing of USSGL accounts that support and standardize Federal agency accounting and preparation of standard external reports. The USSGL account (1) provides control over all financial transactions and resource balances, (2) in combination with USSGL attributes, satisfies basic financial and budget execution reporting requirements of OMB and Treasury and (3)

integrates proprietary and budgetary accounting.

Examples: Accounts payable and accounts receivable.

Synonyms: None

Entity Type: Independent

Business Rules:

A USSGL ACCOUNT defines the type of financial data in at least one DETAILED FINANCIAL INFORMATION.

DETAILED FINANCIAL INFORMATION is associated with exactly one USSGL ACCOUNT.

Entity Name: DETAILED FINANCIAL INFORMATION

<u>Entity Definition</u>: This is the most detailed financial information that agencies need to record in their core financial systems to meet the reporting

requirements of the FMS-2108: Year End Closing Statement (a primary source for the Treasury's Annual Report), the SF-133: Report

on Budget Execution and Budgetary Resources, and much of the initial set of information that appears in the prior year column of the Program

and Financing (P&F) Schedule.

Examples: None

Synonyms: None

Entity Type: Dependent

Business Rules:

DETAILED FINANCIAL INFORMATION may be further described by many DETAILED FINANCIAL INFORMATION FOOTNOTEs.

A DETAILED FINANCIAL INFORMATION FOOTNOTE is associated with exactly one DETAILED FINANCIAL INFORMATION.

A TAFS PROGRAM REPORT CATEGORY is described financially by many DETAILED FINANCIAL INFORMATIONs.

DETAILED FINANCIAL INFORMATION is associated with exactly one TAFS PROGRAM REPORT CATEGORY.

An USSGL ACCOUNT defines the type of financial data in at least one DETAILED FINANCIAL INFORMATION.

DETAILED FINANCIAL INFORMATION is associated with exactly one USSGL ACCOUNT.

Entity Name: DETAILED FINANCIAL INFORMATION FOOTNOTE

Entity Definition: A further description of Detailed Financial Information.

Examples: None

Synonyms: None

Entity Type: Dependent

Business Rules:

DETAILED FINANCIAL INFORMATION may be further described by many DETAILED FINANCIAL INFORMATION FOOTNOTEs.

A DETAILED FINANCIAL INFORMATION FOOTNOTE is associated with exactly one DETAILED FINANCIAL INFORMATION.

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FACTS II - ATTRIBUTE DEFINITION REPORT

BUDGET AGENCY

			System		
Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
Budget_Agency_Code	A unique code for a department, agency, or establishment of the U.S. Government. The code is assigned by OMB.	OMB Circular No. A-11	3/A	SF 133, P&F	OMB
Budget_Agency_Title	The title of a department, agency, or establishment of the U.S. Government. The title is assigned by OMB.	OMB Circular No. A-11	125/A	SF 133, P&F	OMB
Branch_Of_Government	Distinguishes among branches of Government.	E - Executive Branch L - Legislative Branch J - Judicial Branch	1/A	SF 133, P&F	OMB
User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/ DD	N/A	System
Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System

September 2004

FACTS II - ATTRIBUTE DEFINITION REPORT

BUDGET BUREAU

			System		
Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
Budget_Agency_Code	A unique code for a department, agency, or establishment of the U.S. Government. The code is assigned by OMB.	OMB Circular No. A-11	3/A	SF 133, P&F	OMB
Budget_Bureau_Code	Used in conjunction with the Budget Agency Code, the Budget Bureau Code represents an organizational unit within an agency. The code is assigned by OMB.	OMB Circular No. A-11	2/A	SF 133, P&F	OMB
Budget_Bureau_Title	The title of an organizational unit within an agency. The title is assigned by OMB.	OMB Circular No. A-11	125/A	SF 133, P&F	OMB
B_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
B_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/ DD	N/A	System
B_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System

BUDGET ACCOUNT

BODGET ACCOUNT			System		
Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
Budget_Agency_Code	A unique code for a department, agency, or establishment of the U.S. Government. The code is assigned by OMB.	OMB Circular No. A-11	3/A	SF 133, P&F	OMB
Budget_Bureau_Code	Used in conjunction with the Budget Agency Code, the Budget Bureau Code represents an organizational unit within an agency. The code is assigned by OMB.	OMB Circular No. A-11	2/A	SF 133, P&F	OMB
Budget_Account_Code	Used in conjunction with the Budget Agency Code and the Budget Bureau Code, the Budget Account Code uniquely represents a Budget Account, which is an administrative or functional subdivision of a Budget Agency and sometimes a Budget Bureau. Budget Accounts are the basic building blocks of budget formulation.	OMB Circular No. A-11	6/A	SF 133, P&F	ОМВ
Budget_Account_Title	Title assigned by OMB to a budget account.	OMB Circular No. A-11	125/A	SF 133, P&F	OMB
Budget_Status_Indicator	Indicates whether the OMB account is included within the budget totals published in the President's Budget, based on the terms of the laws. Some presentations in the President's Budget distinguish on-budget totals from off-budget totals for budget authority, outlays, and receipts. (The Budget System and Concepts and Glossary, of the President's Budget)	ON - On budget OFF - Off budget FIN - Financing Account GSE - Government Sponsored Enterprise	3/A	SF 133, P&F	ОМВ
B_Pub_Treasury_Department _Code	The primary Treasury Department (Agency) Code printed for each OMB Account in the President's Budget.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	P&F	OMB
B_Pub_Treasury_Account_M ain_Code	The primary Treasury Account Code printed for each OMB Account in the President's Budget.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500; OMB Circular No. A-11	4/A	P&F	ОМВ
Receipt_Account_Flag	Indicates whether Federal Account Symbol is a receipt account (or an expenditure account).	Y - Yes N - No	1/A	General Admin	ОМВ
Default_Borrowing_Source	Indicates whether borrowing source is Treasury, public, or both.	T - Treasury P - Public B - Both	1/A	FMS 2108, P&F	Treasury

SUPPLEMENT FACTS II - ATTRIBUTE DEFINITION REPORT

BUDGET ACCOUNT

System Characteristics Attribute Name Attribute Definition Domain Reference Supplied By Default BEA Category Indicates whether the Budget Enforcement Act D - Discretionary P&F 1/A OMB (BEA) category is mandatory, discretionary, or M - Mandatory emergency discretionary. E - Emergency Discretionary OMB Circular No. Default Function Classification of data according to major purpose 3/A P&F OMB served (e.g., income, security, or national defense). A-11 Classifications are required by Congressional Budget Act of 1974. A User Stamp Who last updated the record. N/A 8/A System N/A Date when the record was last updated. 10/Date A Date Stamp N/A N/A System YYYY/MM/D A_Time_Stamp Time when the record was last updated. N/A 8/Time N/A System HH:MM:SS

FEDERAL ACCOUNT SYMBOL

			System		
Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
Treasury_Department_Code	Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by the Department of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury
Treasury_Account_Main_Code	Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	4/A	SF 133, FMS 2108, P&F	OMB, Treasury
Account_Reuse_Number	Indicates whether the same Treasury Department Code and Treasury Account Main Code combination have been previously used to identify a Federal account symbol used for different purposes.	N/A	2/A	SF 133, FMS 2108, P&F	OMB, Treasury
Budget_Agency_Code	A unique code for a department, agency, or establishment of the U.S. Government. The code is assigned by OMB.	OMB Circular No. A-11	3/A	SF 133, P&F	ОМВ
Budget_Bureau_Code	Used in conjunction with the Budget Agency Code, the Budget Bureau Code represents an organizational unit within an agency. The code is assigned by OMB.	OMB Circular No. A-11	2/A	SF 133, P&F	ОМВ
Budget_Account_Code	Used in conjunction with the Budget Agency Code and the Budget Bureau Code, the Budget Account Code uniquely represents a Budget Account, which is an administrative or functional subdivision of a Budget Agency and sometimes a Budget Bureau. Budget Accounts are the basic building blocks of budget formulation.	OMB Circular No. A-11	6/A	SF 133, P&F	ОМВ
Federal_Account_Symbol_Title	Title of Federal Account Symbol. The title is assigned by Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	125/A	SF 133, FMS 2108, P&F	Treasury

FEDERAL ACCOUNT SYMBOL

			System		
Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
Fund_Type	A classification established in law that describes an OMB account's relationship to the Government, and the source of the receipts that the account is provided. The first digit (and sometimes second digit, as well) of the Treasury Account Main Code is also used to designate fund category (ITFM 2-1500).	1 - General Fund, 2 - Special Fund, 3 - Public Enterprise Fund, 4 - Intra- governmental Revolving or Management Fund, 7 - Trust (non- revolving) Fund, 8 - Trust Revolving Fund	2/A	SF 133, P&F	OMB
Budget_Publication_Flag	Indicates whether the Federal account symbol is printed in the President's Budget. Each budget formulation account published in the President's Budget may contain more than one Federal account symbol.	Y - Federal account symbol printed in President's Budget N - Federal account symbol not printed in President's Budget	1/A	P&F	ОМВ
Financing_Account_Indicator	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 - Non-financing	1/A	SF 133, P&F	OMB
Start_Date	Date when Federal account symbol was established in Treasury's central accounting system. Information is maintained by Treasury.	N/A	YYYY/MM/ DD	General Admin	Treasury, Agency
End_Date	Date when all TAFS corresponding to the Federal account symbol, have been canceled. In most cases this attribute will be blank. An example is when an agency is terminated and all its associated TAFS have been canceled.	N/A	YYYY/MM/ DD	General Admin	Treasury, Agency
FAS_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System

SUPPLEMENT FACTS II - ATTRIBUTE DEFINITION REPORT

FEDERAL ACCOUNT SYMBOL

			System		
Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
FAS_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/	N/A	System
			DD		
FAS_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System

TREASURY APPROPRIATION/FUND SYMBOL (TAFS)

	TOTAL CINE CIMESE (TAIL C)		System		
Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
Treasury_Department_Code	Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency, or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by the Department of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury
Allocation_Transfer_Agency	Indicates the Treasury Department Code of the agency receiving funds through an allocation transfer.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year1	For multiyear funds only. The first year of fund availability under law that a TAFS may incur obligations. Blank indicates annual or no-year funds.	Blank 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year2	For annual and multiyear funds, the last year of funds availability under law that a TAFS may incur new obligations. For no-year Treasury appropriation/fund symbols, "X" indicates that funds are available until the purposes for which the funds were made available are accomplished.	X - No year M - M account 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Treasury_Account_Main_Code	Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	4/A	SF 133, FMS 2108, P&F	OMB, Treasury
Account_Reuse_Number	Indicates whether the same Treasury Department Code and Treasury Account Main Code combination have been previously used to identify a Federal account symbol used for different purposes.	N/A	2/A	SF 133, FMS 2108, P&F	OMB, Treasury
Availability_Type	Distinguishes between annual, multiyear and no-year periods of obligational authority. Derived on fiscal year 1 and fiscal year 2.	A - Annual M - Multi-year X - No year	1/A	P&F	System
Disbursing_Authority_End_Date	The last fiscal year, in which a TAFS may disburse funds (i.e., expired accounts that are authorized by law to make disbursements beyond the normal 5-year period).	N/A	10/A	SF 133, FMS 2108	Treasury, Agency

TREASURY APPROPRIATION/FUND SYMBOL (TAFS)

1112/10/11/11/11/11	THOW SHE STREET, THE ST		System		
Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
Report_Submission_Flag	Indicates whether or not the TAFS submits budget execution information to OMB and Treasury.	Y - Yes N - No	1/A	SF 133, FMS 2108, P&F	OMB, Treasury
Expiration_Flag	For annual, multiyear, and no-year TAFS, indicates whether the TAFS will expire on September 30 of the fiscal year. For example, in fiscal 2001, "Y" would indicate that the TAFS will expire on September 30, 2001. For no-year accounts, indicates the amount of canceled authority.	Y - Yes N - No	1/A	P&F	System
Definite_Indefinite_Flag	Indicates whether the amount of the budget authority is definite (specified amount or amount not to exceed the specified amount) or indefinite (determined by other factors).	D – Definite I – Indefinite	1/A	P&F, FMS 2108	System
TAFS_Status	Indicates the status of the TAFS: Unexpired means the TAFS may incur new obligations; Expired means that the TAFS may liquidate obligations or make adjustments, but may not incur new obligations. If canceled, the TAFS will have no more reportable activity.	U - Unexpired E - Expired	1/A	SF 133, FMS 2108	System
TAFS_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
TAFS_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/DD	N/A	System
TAFS_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System

TAFS PROGRAM REPORT CATEGORY

			System		
Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
Report_Fiscal_Year	Fiscal year covered by report.	4-digit year	4/A	SF 133, FMS 2108, P&F	Agency
Treasury_Department_Code	Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency, or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury
Allocation_Transfer_Agency	Indicates the Treasury Department Code of the agency receiving funds through an allocation transfer.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year1	For multiyear funds only. The first year of fund availability under law that a TAFS may incur obligations. Blank indicates annual or no-year funds.	Blank 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year2	For annual and multiyear funds, the last year of funds availability under law that a TAFS may incur new obligations. For no-year Treasury appropriation/fund symbols, "X" indicates that funds are available until the purposes for which the funds were made available are accomplished.	X - No year M - M account 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Treasury_Account_Main_Code	Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	4/A	SF 133, FMS 2108, P&F	OMB, Treasury
Account_Reuse_Number	Indicates whether the same Treasury Department Code and Treasury Account Main Code combination have been previously used to identify a Federal account symbol used for different purposes.	N/A	2/A	SF 133, FMS 2108, P&F	OMB, Treasury
TAFS_Sub_Account	Normally, filled with zero to indicate no subaccount. When used, indicates a Treasury defined subdivision of TAFS.	N/A	3/A	FMS 2108	Agency

September 2004

SUPPLEMENT FACTS II - ATTRIBUTE DEFINITION REPORT

TAFS PROGRAM REPORT CATEGORY

			System		
Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
Program_Report_Code	The code representing a programmatic reporting category that agencies use when reporting their obligations in their detailed financial information.	N/A	3/N	SF 133	OMB, Agency
Program_Report_Text	The text description associated with the program report code.	N/A	25/A	SF 133	OMB, Agency
Program_Report_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
Program_Report_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/ DD	N/A	System
Program_Report_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System

USSGL ACCOUNT

<u> </u>			System		
Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
USSGL_Account_Number	A unique code that represents a United States Standard General Ledger (USSGL) account. An USSGL account is used to record, classify, and report accounting events in a uniform manner Governmentwide. The USSGL account (1) provides control over all financial transactions and resource balances, (2) in combination with other data elements, satisfies basic financial and budget execution reporting requirements of OMB and Treasury and (3) integrates proprietary and budgetary accounting. (GAO Glossary)	Treasury Financial Manual Vol. I, Supplement No. 2	4/A	SF 133, FMS 2108, P&F	USSGL Board
USSGL_Account_Title	Name of the USSGL account.	Treasury Financial Manual Vol. I, Supplement No. 2	125/A	SF 133, FMS 2108, P&F	USSGL Board
Normal_Balance_Indicator	Normal condition of the balance in an USSGL account (debit or credit).		1/A	SF 133, FMS 2108, P&F	USSGL Board
USSGL_Report_Fiscal_Year	Fiscal year when each USSGL account and normal balance indicator is valid.	4-digit year	4/A	N/A	USSGL Board
USSGL_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
USSGL_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/ DD	N/A	System
USSGL_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System

<u>BETT (IEEBT 1117 (IAO)) (E 1141</u>	OTAM THOIL		System		
Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
Report_Fiscal_Year	Fiscal year covered by report.	4-digit year	4/A	SF 133, FMS 2108, P&F	Agency
Report_Fiscal_Month	Month at end of period covered by report. For example, October is 01, December is 03, March is 06, June is 09, and September is 12.	2-digit month	2/A	SF 133, FMS 2108, P&F	Agency
Treasury_Department_Code	Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency, or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by the Department of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury
Allocation_Transfer_Agency	Indicates the Treasury Department Code of the agency receiving funds through an allocation transfer.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year1	For multiyear funds only. The first year of fund availability under law that a TAFS may incur obligations. Blank indicates annual or no-year funds.	Blank 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year2	For annual and multiyear funds, the last year of funds availability under law that a TAFS may incur new obligations. For no-year Treasury appropriation/fund symbols, "X" indicates that funds are available until the purposes for which the funds were made available are accomplished.	X - No year M - M account 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Treasury_Account_Main_Code	Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	4/A	SF 133, FMS 2108, P&F	OMB, Treasury
Account_Reuse_Number	Indicates whether the same Treasury Department Code and Treasury Account Main Code combination have been previously used to identify a Federal account symbol used for different purposes.	N/A	2/A	SF 133, FMS 2108, P&F	OMB, Treasury

Attribute Name	Attribute Definition	Domain	System Characteristic	s Reference	Supplied By
TAFS_Sub_Account	Normally filled with zero to indicate no subaccount. When used, indicates a Treasury defined subdivision of TAFS.	N/A	3/A	FMS 2108	Agency
Program_Report_Code	The code representing a programmatic reporting category that agencies use when reporting their obligations in their detailed financial information.	N/A	3/N	SF 133	OMB, Agency
USSGL_Account_Number	A unique code that represents a United States Standard General Ledger account. A USSGL account is used to record, classify, and report accounting events in a uniform manner Governmentwide. The USSGL account (1) provides control over all financial transactions and resource balances, (2) in combination with other data elements, satisfies basic financial and budget execution reporting requirements of OMB and Treasury and (3) integrates proprietary and budgetary accounting (GAO Glossary).	Treasury Financial Manual Vol. I, Supplement No. 2	4/A	SF 133, FMS 2108, P&F	Agency
Submission_Revision_Number	The nth adjustment to previously submitted data. The submission revision number for an original submission has a value of 0.	Numeric	3/N	SF 133, FMS 2108, P&F	Agency
DFI_Attribute_Key	Combination of nearly all non-key attributes, with the exception of Debit_Credit, Amount, Expiration_Flag, TAFS_Status, User_Stamp, Date_Stamp, and Time_Stamp.	See non-key attributes.	See non-key attributes.	See non-key attributes.	System

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
		F – Federal	1/A	SF 133	
Transaction_Partner	Indicates type of entity involved in transactions with the reporting entity (that is,	X – NonFederal	I/A	SF 133	Agency
	other Federal entities (F), Non-Federal	E – NonFederal			
	entities such as				
	Private/Local/State/Tribal/Foreign	Exception			
	governments (X), or exceptions for other				
	non-Federal partners (E)).				
Direct_Transfer_Agency	The Treasury Department Code of the other	Treasury Financial	2/A	SF 133,	Agency
,	Federal entity involved in transactions with	Manual Vol. I, Part 2,		FMS 2108,	
	the reporting entity.	Chapter 1500		P&F	
Direct_Transfer_Account	The Treasury Account Main Code of the	Treasury Financial	4/A	SF 133,	Agency
	other Federal entity involved in transactions	Manual Vol. I, Part 2,		FMS 2108,	
	with the reporting entity. Used in	Chapter 1500		P&F	
	conjunction with Direct_Transfer_Agency.				
Transfer_To_From	Indicates whether the transfer is to or from	F – From	1/A	SF 133,	System
	another Treasury agency or account.	T – To		FMS 2108,	
				P&F	
Reimbursable_Flag	Indicates whether amounts for goods,	R – Reimbursable	1/A	SF 133,	Agency
	services and joint project support are	D – Direct		P&F	
	financed by offsetting collections.				
Apportionment_Category	A distribution made by OMB of budgetary	A – Category A	1/A	SF 133,	Agency
	resources by calendar quarters (category A)	B – Category B		FMS 2108,	
	or by other specified time periods,	C - Not subject to		P&F	
	programs, activities, projects, or	apportionment			
	combinations thereof (category B). Indicates				
	whether amounts are category A or B				
	apportionment or not subject to				
	apportionment.				
	(OMB Circular No. A-11)				

SUPPLEMENT FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION

System Attribute Name Attribute Definition Domain Characteristics Reference Supplied By Public Law Number The number of a specific law enacted by the 7/A SF 133, N/A Agency Congress and signed by the President. For FMS 2108 example, the 554th Law of the 106th Congress would be Public Law 106-554. The specific Public Law number will determine where the USSGL account information is crosswalked. Use the most current Public Law number. Used to distinguish among the types of P – Appropriation Authority Type 1/A SF 133. Agency budgetary resources, where it is not D – Advance FMS 2108, possible to do so by the USSGL account Appropriation P&F B – Borrowing Authority number. For example, the USSGL C – Contract Authority rescission accounts (USSGL accounts 4392 and 4393) do not distinguish between R - Re-appropriation S – Spending Authority rescissions of appropriations or contract From Offsetting authority. Collections Identifies the fiscal year when a TAFS is NEW-Outlays from new Year_Of_Budget Authority 3/A P&F Agency provided with new no-year budget authority. budget authority Used only for no-year TAFS in order to BAL-Outlays from distinguish outlays from new obligational balances brought authority vs. outlays from carried forward forward balances. Indicates whether the Budget Enforcement D - Discretionary 1/A P&F BEA Category Indicator Agency Act (BEA) category is mandatory, M – Mandatory discretionary, or emergency discretionary. E – Emergency Discretionary Borrowing Source Indicates whether borrowing took place T – Treasury 1/A FMS 2108, Agency from Treasury or public. P - Public P&F F-Federal Financing Bank Indicates that a portion of the appropriation P - Advanced in Prior Advance Flag 1/A SF 133, Agency was advanced from a future year, or was Year P&F made available in a prior year. F – Advanced from Future Year X – Not Applicable

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Credit_Cohort	Fiscal year when direct loans are obligated or guarantees committed by a program, even if disbursements occur in subsequent fiscal years.	4-digit year	4/A	SF 133	Agency
Deficiency_Flag	Indicates that an appropriation is deficient and requires an appropriation or offsetting collections to liquidate unpaid obligations.	D – Deficient X – Not Deficient	1/A	P&F	System
Availability_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	SF 133, P&F	Agency
Function	Classification of data according to major purpose served (national defense or nonnational defense) used for G-R-H sequestration. Classifications are required by Congressional Budget Act of 1974.	DEF – National defense NND – Non-National defense	3/A	P&F	Agency
Amount	The balance of USSGL account in combination with any related attributes.	Amount	17,2	SF 133, FMS 2108, P&F	Agency
Debit_Credit	Indicates whether the amount is debited or credited to the USSGL account.	D – Debit C – Credit	1/A	SF 133, FMS 2108, P&F	Agency
Begin_End_Indicator	Indicates whether the balance of an USSGL account/attribute combination is at the start of the fiscal year or at the end of a period.	B – Beginning Balance E – Ending Balance	1/A	SF 133, FMS 2108, P&F	Agency
D_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
D_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/DD	N/A	System
D_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System

DETAILED FINANCIAL INFORMATION FOOTNOTE

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Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
Report_Fiscal_Year	Fiscal year covered by report.	4-digit year	4/A	SF 133, FMS 2108, P&F	Agency
Report_Fiscal_Month	Month at end of period covered by report. For example, October is 01, December is 03, March is 06, June is 09 and September is 12.	2-digit month	2/A	SF 133, FMS 2108, P&F	Agency
Treasury_Department_Code	Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency, or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by the Department of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury
Allocation_Transfer_Agency	Indicates the Treasury Department Code of the agency receiving funds through an allocation transfer.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year1	For multiyear funds only. The first year of fund availability under law that a TAFS may incur obligations. Blank indicates annual or no-year funds.	Blank 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year2	For annual and multiyear funds, the last year of funds availability under law that a TAFS may incur new obligations. For no-year Treasury appropriation/fund symbols, "X" indicates that funds are available until the purposes for which the funds were made available are accomplished.	X – No year M - M account 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Treasury_Account_Main_Code	Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	4/A	SF 133, FMS 2108, P&F	OMB, Treasury
Account_Reuse_Number	Indicates whether the same Treasury Department Code and Treasury Account Main Code combination have been previously used to identify a Federal account symbol used for different purposes.	N/A	2/A	SF 133, FMS 2108, P&F	OMB, Treasury

DETAILED FINANCIAL INFORMATION FOOTNOTE

			System	5.6	0 " 15
Attribute Name	Attribute Definition		Characteristics	Reference	Supplied By
TAFS_Sub_Account	Normally filled with zero to indicate no subaccount. When used, indicates a Treasury defined subdivision of TAFS.	N/A	3/A	FMS 2108	Agency
Apportionment_Category	A distribution made by OMB of budgetary resources by calendar quarters (category A) or by other specified time periods, programs, activities, projects, objects or combinations thereof (category B). Indicates whether amounts are category A or B apportionment or not subject to apportionment (OMB Circular No. A-11).	A - Category A B - Category B C - Not subject to apportionment	1/A	SF 133, FMS 2108, P&F	Agency
Program_Report_Code	The code representing a programmatic reporting category that agencies use when reporting their obligations in their detailed financial information.	N/A	3/N	SF 133	OMB, Agency
USSGL_Account_Number	A unique code that represents a USSGL account. An USSGL account is used to record, classify, and report accounting events in a uniform manner Governmentwide. The USSGL account (1) provides control over all financial transactions and resource balances, (2) in combination with other data elements, satisfies basic financial and budget execution reporting requirements of OMB and Treasury, and (3) integrates proprietary and budgetary accounting. (GAO Glossary)	Treasury Financial Manual Vol. I Supplement No. 2	4/A	SF 133, FMS 2108, P&F	Agency
Submission_Revision_Number	The nth adjustment to previously submitted data. The submission revision number for an original submission has a value of 0.	Numeric	3/N	SF 133, FMS 2108, P&F	Agency
DFI_Attribute_Key	Combination of nearly all non-key attributes, with the exception of Debit_Credit, Amount, Expiration_Flag, TAFS_Status, User_Stamp, Date_Stamp, and Time_Stamp.	See non-key attributes	See non-key attributes	See non-key attributes	System

DETAILED FINANCIAL INFORMATION FOOTNOTE

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
DFI_Footnote_Number	A sequence number used to distinguish different footnotes that are associated with one or more pieces of detailed information.	N/A	Numeric/ Tiny int.	SF 133, FMS 2108	Agency
DFI_Footnote_Text	Footnote (or text explanation) associated with one or more pieces of detailed financial information.	N/A	5000/A	SF 133, FMS 2108	Agency
DFI_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
DFI_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/ DD	N/A	System
DFI_Time_Stamp	Time when the record was updated.	N/A	8/Time HH:MM:SS	N/A	System

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1610 Issued by the Bureau of the Public Debt Discount on U.S. Treasury Securities 1611 Issued by the Bureau of the Public Debt C Y E Premium on U.S. Treasury Securities 1612 Issued by the Bureau of the Public Debt D Y E U U U U U U U U U U U U U	
Discount on U.S. Treasury Securities 1611 Issued by the Bureau of the Public Debt Premium on U.S. Treasury Securities 1612 Issued by the Bureau of the Public Debt DYE U U U U U U U U U U U U U	
Discount on U.S. Treasury Securities 1611 Issued by the Bureau of the Public Debt Premium on U.S. Treasury Securities 1612 Issued by the Bureau of the Public Debt D Y E	
Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt Premium on U.S. Treasury Securities U U U U U U	
1611 Issued by the Bureau of the Public Debt C Y E U Premium on U.S. Treasury Securities 1612 Issued by the Bureau of the Public Debt D Y E U U	
Premium on U.S. Treasury Securities 1612 Issued by the Bureau of the Public Debt D Y E	Ì
1612 Issued by the Bureau of the Public Debt D Y E	,
1612 Issued by the Bureau of the Public Debt D Y E	
Americation of Discount and Dramium on	
Amortization of Discount and Premium on	
U.S. Treasury Securities Issued by the	
1613 Bureau of the Public Debt D Y E U	
Investments in Securities Other Than the	
1620 Bureau of the Public Debt Securities D Y B U	
Investments in Securities Other Than the	
1620 Bureau of the Public Debt Securities D Y E U	
Discount on Securities Other Than the	
1621 Bureau of the Public Debt Securities C Y E U	
Premium on Securities Other Than the	
1622 Bureau of the Public Debt Securities D Y E U	
Amortization of Premium and Discount on	
Securities Other Than the Bureau of the	ļ
1623 Public Debt Securities D Y E U	ļ
Investments in U.S. Treasury Zero Coupon	
Bonds Issued by the Bureau of the Public	
1630 Debt D Y B U U	
Investments in U.S. Treasury Zero Coupon	
Bonds Issued by the Bureau of the Public	ļ
1630 Debt D Y E U U U	
Discount on U.S. Treasury Zero Coupon	
Bonds Issued by the Bureau of the Public	ļ
1631 Debt C Y E U U	ļ
Market Adjustment - Investments in U.S.	
1638 Treasury Zero Coupon Bonds D Y E U	ļ
4032 Estimated Indefinite Contract Authority D Y E Y U	
Anticipated Adjustments to Contract	
4034 Authority C Y E U U	

	USSGL ACCOUNT											USS	GL AC	COUNT	ATTRIBUTE	ES/1						
		FACTS II	Debit	Begin		Public	Apport.	Program			Trans.				Dir.Trans.	Dir. Trans.	Adv.	Func-	TAFS	Trans.	Def. ²	Def.
No.	Title	Norm Bal. ²	Credit	End ²	Туре	Law	Cat.	Rpt. Code	Flag	Time	Partner	Source	Cat.	BA	Agency	Account	Flag	tion	Status ²	To/From ²	Flag	Indef.2
4042	Estimated Indefinite Borrowing Authority	D	Y	Е		Υ													U			
7072	Anticipated Reductions to Borrowing		- '	-		'													_ 0			
4044	Authority	С	Υ	Е															U			
	Anticipated Transfers to the General Fund	-																	-			
4047	of the Treasury	С	Υ	E															U			
	Anticipated Collections From Non-Federal																					
4060	Sources	D	Υ	_ E															U			
4070	Anticipated Collections From Federal Sources	D	Y	Е															U			
4070	Amounts Appropriated From Specific	- 0	Ť																U			
	Treasury-Managed Trust Fund TAFS -																					
4081	Receivable - Transferred	С	Υ	Е	Υ								Υ						U/E			
	Allocations of Realized Authority - To Be																					
	Transferred From Invested Balances -																					
4082	Transferred	С	Υ	Е	Υ								Υ						U/E			
	Transfers - Current-Year Authority -																					
	Receivable - Transferred	С	Y	E	Υ								Υ						U			
4111	Debt Liquidation Appropriations	D	Υ	Е	Υ	Υ							Υ						U			Υ
4112	Liquidation of Deficiency - Appropriations	D	Y	Е		Υ							Y						U			
4112	Appropriated Trust or Special Fund	- 0	T		_	ī							ī						_ 0			
4114	Receipts	D	Υ	Е	Υ	Υ							Υ						U			Υ
	Loan Subsidy Appropriation	_ D	Y	E	Y	Y							Y						Ū			•
	Loan Administrative Expense	-																	_			
4117	Appropriation	D	Υ	Е	Υ	Υ							Υ						U			
																			_			
	Reestimated Loan Subsidy Appropriation	D	Υ	Е		Υ							Υ						U			
	Other Appropriations Realized	D	Y	_ E	Υ	Y							Υ				Υ		U			Υ
4120	Appropriations Anticipated Authority Adjusted for Interest on Public	D	Y	Е		Υ							Υ						U			
4122	Debt Securities	D	Y	В		Υ													U			
	Authority Adjusted for Interest on Public																					
4122	Debt Securities	D	Υ	Е		Υ													U			
	Amounts Appropriated From Specific																					
	Treasury-Managed Trust Fund TAFS -		 ,,	_	,,	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \													, .			
4123	Receivable - Rescinded	D	Y	Е	Υ	Υ	-	1				1	Υ						U	-		
	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS -																					
4124	Payable - Rescinded	С	Y	Е		Υ							Y						U			
7124	Loan Modification Adjustment Transfer	-	- '-			'							1									
4125	Appropriation	D	Υ	Е		Υ							Υ		Υ	Y			U	Υ		
	Amounts Appropriated From Specific																					
	Treasury-Managed Trust Fund TAFS -																					
4126	Receivable	D	Υ	В		Υ							Υ						U/E			Υ

	USSGL ACCOUNT											USS	GL AC	COUNT	ATTRIBUTE	S/1					
		FACTS II		Begin	Auth.	Public	Apport.	Program	Reimb.	Avail.	Trans.	Borrow	BEA	Year of	Dir.Trans.	Dir. Trans.			TAFS	Trans.	Def. ² Def.
No.	Title	Norm Bal.2	Credit	End ²	Туре	Law	Cat.	Rpt. Code	Flag	Time	Partner	Source	Cat.	BA	Agency	Account	Flag	tion	Status ²	To/From ²	Flag Indef.2
	Amounts Appropriated From Specific																				
	Treasury-Managed Trust Fund TAFS -																				
4126	Receivable	D	Υ	Е		Υ							Υ						U/E		Y
	Amounts Appropriated From Specific																				
	Treasury-Managed Trust Fund TAFS -		.,										.,								.,
4127	Payable	С	Υ	В									Υ						U/E		Y
	Amounts Appropriated From Specific																				
4407	Treasury-Managed Trust Fund TAFS - Payable	_	Y	_									Y						U/E		Y
4127		С	Y	Е									Y						U/E		Y
	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS -																				
1128	Transfers-In	D	Υ	Е		Υ							Y						U/E		Y
4120	Amounts Appropriated From Specific		'										1						_ U/L		
	Treasury-Managed Trust Fund TAFS -																				
4129	Transfers-Out	С	Y	Е		Υ							Υ						U/E		Y
1120	Appropriation to Liquidate Contract		· ·																_		
4130	Authority Withdrawn	С	Υ	Е															U/E		Υ
	,			•															_		
4131	Current-Year Contract Authority Realized	D	Υ	Е		Υ							Υ						U		
	Reductions of Contract Authority	С	Υ	Е									Υ						U/E		Υ
4134	Contract Authority Withdrawn	С	Υ	Е															U/E		Y
4135	Contract Authority Liquidated	С	Υ	Е	Y	Υ							Υ						U/E		Y
	Contract Authority To Be Liquidated by																				
4136	Trust Funds	С	Υ	В									Υ						U/E		Y
	Contract Authority To Be Liquidated by																				
	Trust Funds	С	Υ	Е									Υ						U/E		Y
	Transfers of Contract Authority	D	Υ	В		Υ							Υ		Y	Y			U/E	Y	Υ
4137	Transfers of Contract Authority	D	Υ	E		Υ							Υ		Y	Y			U/E	Υ	Y
4400	Appropriation to Liquidate Contract	_	, , l	_									.,								
	Authority Contract Authority Carried Forward	D D	Y	E		Υ							Υ						U/E		Y
	Contract Authority Carried Forward Contract Authority Carried Forward	D D	Y	B E															U/E		Y
	Substitution of Borrowing Authority	С	Y	E	Y							Y	Υ						U/E U/E		Y
4140	Cabbattation of Borrowing Authority			_	I							ı	1						U/L		
4141	Current-Year Borrowing Authority Realized	D	Υ	Е		Υ						Y	Υ						U		
	Reductions of Borrowing Authority	C	Y	E		•						Y	Y						U/E		Υ
	Borrowing Authority Withdrawn	C	Y	E								Y							U/E		Y
4145	Borrowing Authority Converted to Cash	С	Υ	Е								Υ							U/E		Y
	Actual Repayments of Debt, Current-Year																				
4146	Authority	С	Υ	Е	Υ								Υ						U/E		
	Actual Repayments of Debt, Prior-Year																				
4147	Balances	С	Υ	E															U/E		
	Resources Realized From Borrowing																				
	Authority	D	Υ	Е															U/E		Y
	Borrowing Authority Carried Forward	D	Y	В								Y							U/E		Y
4149	Borrowing Authority Carried Forward	D	Υ	Е								Υ							U/E		Y

	USSGL ACCOUNT											USS	GL AC	COUNT	ATTRIBUTE	S/1						
		FACTS II		Begin	Auth.	Public	Apport.	Program	Reimb.	Avail.	Trans.	Borrow	BEA	Year of	Dir.Trans.	Dir. Trans.		Func-	TAFS	Trans.	Def. ²	Def.
No.	Title	Norm Bal.2	Credit	End ²	Type	Law	Cat.	Rpt. Code	Flag	Time	Partner	Source	Cat.	BA	Agency	Account	Flag	tion	Status ²	To/From ²	Flag	Indef.2
4150	Reappropriations	D	Υ	Е		Υ							Υ						U			Υ
4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	С	Y	Е									Y						U/E			
1101	, autony		H '	_															- 0,2			
	Actual Capital Transfers to the General																					
4152	Fund of the Treasury, Prior-Year Balances	С	Y	Е															U/E			
	Authority Made Available From Receipt or																					
	Appropriation Balances Previously																					
4157	Precluded From Obligation	D	Υ	Е		Υ							Υ						U			
	Authority Made Available From Offsetting																					
	Collection Balances Previously Precluded																					
4158	From Obligation	D	Υ	Е		Υ							Υ						U			
	Anticipated Transfers - Current-Year		l																			
4160	Authority	D	Y	Е		Υ													U			
4405	Allocations of Authority - Anticipated From Invested Balances	D		Е		Υ													U			
4105	invested balances	U	Y	Е		r													U			
	Allocations of Realized Authority - To Be																					
4166	Transferred From Invested Balances	D	Y	В		Υ							Υ		Υ	Y			U/E	Υ		
7100	Transferred From Invested Edianoes		<u> </u>			•							•						- 0,2	•		
	Allocations of Realized Authority - To Be																					
4166	Transferred From Invested Balances	D	Υ	Е		Υ							Υ		Υ	Υ			U/E	Υ		
	Allocations of Realized Authority -																					
4167	Transferred From Invested Balances	D	Υ	Е		Υ							Υ		Υ	Υ			U/E	Υ		
	Allocations of Realized Authority - Not To																					
	Be Transferred From Invested Balances -	_	l	_																		
	Rescinded	D	Y	E		Y							Y		Y	Y			U	Y Y		
4170	Transfers - Current-Year Authority Non-Allocation Transfers of Invested	D	Y	Е	Υ	Y							Y		Y	Y			U	Y		
1171	Balances - Receivable	D	Ιγ	В		Υ							Y		Y	Y			U/E	Υ		
4171	Non-Allocation Transfers of Invested		- '	В		· ·							1		ļ	ļ			U/L			
4171	Balances - Receivable	D	Ιγ	Е		Υ							Υ		Υ	Y			U/E	Υ		
	Non-Allocation Transfers of Invested		Ė	_		•									•	•						
4172	Balances - Payable	С	Y	В		Υ							Υ		Υ	Υ			U/E	Υ		
	Non-Allocation Transfers of Invested																					
4172	Balances - Payable	С	Υ	Е		Υ							Υ		Υ	Υ			U/E	Υ		
	Non-Allocation Transfers of Invested																					
4173	Balances - Transferred	D	Υ	Е		Υ							Υ		Υ	Y			U/E	Υ		
1,	Allocation Transfers of Current-Year		 ,,	_												.,				,,,		
41/5	Authority for Non-Invested Accounts	D	Y	Е	Υ	Υ							Υ		Y	Υ			U	Y		
1176	Allocation Transfers of Prior-Year Balances	D	Y	Е											Y	Υ			U/E	Υ		
41/0	Anticipated Transfers - Prior-Year	U	F '		\vdash										ſ	ī			U/E	1		
4180	Balances	D	Ιγ	Е															U			
	Transfers - Prior-Year Balances	. D	Y	E											Υ	Y			U	Υ		
. 100				_			L	1				l .			•					•		

	USSGL ACCOUNT											USSGL A	CCOUNT	ATTRIBUTE	S/1					
		FACTS II	Debit	Begin	Auth.	Public	Apport.	Program	Reimb.	Avail.	Trans.	Borrow BEA	Year of	Dir.Trans.	Dir. Trans.	Adv.		TAFS	Trans.	Def. ² Def.
No.	Title	Norm Bal. ²	Credit	End ²	Туре	Law	Cat.	Rpt. Code	Flag	Time	Partner	Source Cat.	BA	Agency	Account	Flag	tion	Status ²	To/From ²	Flag Indef. ²
	Balance Transfers - Extensions of																			
	Availability Other Than Reappropriations	D	Υ	E										Y	Υ			U/E	Υ	
4195	Transfer of Obligated Balances	D	Υ	Е														U/E		
	Transfer of Expired Expenditure Transfers			1																
	Receivable	D	Y	Е								Y		Y	Υ			U/E	Υ	
	Total Actual Resources - Collected	D	Υ	В														U/E		
4201	Total Actual Resources - Collected	D	Y	Е														U/E		
	Anticipated Reimbursements and Other			1																,
4210	Income	D	Υ	E														U		
	Liquidation of Deficiency - Offsetting			_ 1																,
4212	Collections	D	Y	Е		Y						Y						U		
	Anticipated Appropriation Trust Fund		l																	
4215	Expenditure Transfers	D	Y	Е														U		
	Unfilled Customer Orders Without			_																,
4221	Advance	D	Y	В							Y	Y						U/E		
	Unfilled Customer Orders Without																			,
4221	Advance	D	Y	Е							Y	Y						U/E		
																				,
4222	Unfilled Customer Orders With Advance	D	Y	В							Y	Y						U/E		
																				,
4222	Unfilled Customer Orders With Advance	D	Y	Е							Y	Y						U/E		
	Appropriation Trust Fund Expenditure		l	_																,
4225	Transfers - Receivable	D	Y	В								Y						U/E		
	Appropriation Trust Fund Expenditure																			,
4225	Transfers - Receivable	D	Y	E								Y						U/E		
4000	Unfilled Customer Orders Without			_ 1																
4230	Advance - Transferred	С	Y	E							Y	Y		Y	Υ			U/E	Υ	
	Unfilled Customer Orders With Advance -			_ 1																,
4231	Transferred	С	Y	E							Y	Y						U/E		
	Appropriation Trust Fund Expenditure			_ /																
4232	Transfers - Receivable - Transferred	С	Y	E								Y		Y	Υ			U/E	Υ	
4000	Reimbursements and Other Income			_ /										.,	.,				.,	
4233	Earned - Receivable - Transferred	С	Υ	E							Y	Y		Y	Υ			U/E	Y	
4004	Other Federal Dessivables Tree-f	_		_										.,				11/5		
4234	Other Federal Receivables - Transferred	С	Y	Е								Y		Y	Y			U/E	Υ	
405.	Reimbursements and Other Income			_														11/5		. !
4251	Earned - Receivable	D	Υ	В							Y	Y						U/E		
405.	Reimbursements and Other Income			_														11/5		. !
4251	Earned - Receivable	D	Y	Е							Y	Y						U/E		
4050	Reimbursements and Other Income	_		_							V							11/5		. !
4252	Earned - Collected	D	Y	E							Y	Y						U/E		
1055	Appropriation Trust Fund Expenditure			_														11/5		. !
4255	Transfers - Collected	D	Y	E								Y						U/E		
4000	Actual Collections of "governmental-type"	_																11/5		
4260	Fees	D	Υ	Е				1				Y		1				U/E		

	USSGL ACCOUNT											USS	GL AC	COUNT	ATTRIBUTE	:S/1						
		FACTS II	Debit	Begin	Auth.	Public	Apport.	Program	Reimb.	Avail.	Trans.	Borrow	BEA	Year of	Dir.Trans.	Dir. Trans.	Adv.	Func-	TAFS	Trans.	Def. ²	Def.
No.	Title	Norm Bal.2	Credit	End ²	Туре	Law	Cat.	Rpt. Code		Time	Partner	Source	Cat.	BA	Agency	Account	Flag	tion	Status ²	To/From ²	Flag	Indef.2
	Actual Collections of Business-Type Fees	D	Υ	E									Υ						U/E			
	Actual Collections of Loan Principal	D	Υ	Е									Υ						U/E			
4263	Actual Collections of Loan Interest	D	Υ	E									Υ						U/E			
4264	I .	D	Υ	Е									Υ						U/E			
	Actual Collections From Sale of																					
4265	Foreclosed Property	D	Υ	Е									Υ						U/E			
	Other Actual Business-Type Collections																					
4266	From Non-Federal Sources	D	Υ	Е									Υ						U/E			
	Other Actual "governmental-type"																					
4267	Collections From Non-Federal Sources	D	Υ	E									Υ						U/E			
	Actual Program Fund Subsidy Collected	D	Υ	E									Υ						U/E			
4273	Interest Collected From Treasury	D	Υ	E									Υ						U/E			
	Actual Collections From Liquidating Fund	D	Υ	Е									Υ						U/E			
	Actual Collections From Financing Fund	D	Y	E									Υ						U/E			
4277	Other Actual Collections - Federal	D	Υ	Е									Υ						U/E			
				_																		
4281	Actual Program Fund Subsidy Receivable	D	Υ	В									Υ						U/E			
	5 101 11 5 11			_																		
	Actual Program Fund Subsidy Receivable	D	Y	E									Υ						U/E			
	Interest Receivable From Treasury	D	Y	В									Y						U/E			
	Interest Receivable From Treasury	D	Y	E									Υ						U/E			
	Receivable From the Liquidating Fund	D	Y	В									Y						U/E			
	Receivable From the Liquidating Fund	D	Y	E									Υ						U/E			
4286	Receivable From the Financing Fund	D	Y	В									Y						U/E			
	Receivable From the Financing Fund Other Federal Receivables	D	Y	E									Y						U/E			
4287	Other Federal Receivables Other Federal Receivables	D D	Y	В									Y						U/E			
4287		ט	Y	Е									Y						U/E			
4040	Anticipated Recoveries of Prior-Year Obligations	Б		_																		
	Canceled Authority	D C	Y	E E									Υ						U U/E			
4350		C	r										Ť						U/E			
	Rescission - New Budget Authority - Special and Trust TAFS Designated by																					
1202	Treasury as "Available"	С		Е	Y	Υ							Υ						U			
4362	-	C	Y		Ť	r							Ť						U			
	Rescission - Prior-Year - Special and Trust TAFS Designated by Treasury as																					
1303	"Available"	С	Y	Е	Y	Υ							Υ						U			
4303	Rescinded Amounts Appropriated in		<u> </u>	E	ī	ī							ī						U			
	Special and Trust TAFS Designated by																					
4384	Treasury as "Available"	С	Y	В	Υ	Υ							Υ						U			
4304	Rescinded Amounts Appropriated in		- ' -	В	'	- 1							'						U			
	Special and Trust TAFS Designated by																					
4384	Treasury as "Available"	С	Υ	Е	Υ	Υ							Υ						U			
7504	Trouble as Available		L '			- 1	l		1				'						U			

	USSGL ACCOUNT											USS	GL AC	COUNT A	ATTRIBUTE	S/1						
		FACTS II	Debit	Begin	Auth.	Public	Apport.	Program	Reimb.	Avail.	Trans.	Borrow	BEA	Year of	Dir.Trans.	Dir. Trans.	Adv.	Func-	TAFS	Trans.	Def. ²	Def.
No.	Title	Norm Bal.2	Credit	End ²	Туре	Law	Cat.	Rpt. Code		Time	Partner	Source		BA	Agency	Account	Flag	tion	Status ²	To/From ²	Flag	Indef.2
	Authority Permanently Unavailable for																					
	Obligation Pursuant to Public Law -																					
	Special and Trust TAFS Designated by																					
	Treasury as "Available"	С	Υ	Ε	Υ	Υ							Υ					Υ	U			
	Adjustments to Indefinite No-Year																		_			
	Authority	С	Υ	Ε		Υ							Υ						U			
	Rescission - New Budget Authority	С	Υ	Ε	Y	Υ						Y	Υ						U			
4393	Rescission - Prior-Year	С	Υ	Е	Υ	Υ							Υ						U			
	Receipts Unavailable for Obligation Upon																					
4394	Collection	С	Υ	В		Υ							Υ						U			Υ
	Receipts Unavailable for Obligation Upon																					
4394	Collection	С	Υ	Е		Υ							Υ						U			Υ
	Authority Unavailable for Obligation																					
	Pursuant to Public Law - Temporary	С	Υ	Е	Υ	Υ							Υ						U			
	Authority Permanently Unavailable for															-						
4396	Obligation Pursuant to Public Law	С	Υ	Ε	Υ	Υ							Υ					Υ	U/E			
	Receipts and Appropriations Temporarily																		_			
4397	Precluded From Obligation	С	Υ	В	Υ	Υ							Υ						U			
	Receipts and Appropriations Temporarily																		_			
4397	Precluded From Obligation	С	Υ	Ε	Υ	Υ							Υ						U			
	Offsetting Collections Temporarily																		_			
4398	Precluded From Obligation	С	Υ	В		Υ							Υ						U			
	Offsetting Collections Temporarily																					
4398	Precluded From Obligation	С	Υ	Ε		Υ							Υ						U			
	Special and Trust Fund Refunds and																		_			
	Recoveries Temporarily Precluded From																					
4399	Obligation	С	Υ	Е		Υ													U			
	Unapportioned Authority - Pending																		_			
4420	Rescission	С	Υ	Е															U			
																			_			
4430	Unapportioned Authority - OMB Deferral	С	Υ	Е															U			
	Unapportioned Authority	С	Y	В							-								U			
	Unapportioned Authority	С	Υ	Е															U		Υ	
4510	Apportionments	С	Υ	Е						Υ									U		Υ	
	Apportionments Unavailable - Anticipated															-						
	Resources	С	Υ	Е						Υ									U			
4610	Allotments - Realized Resources	С	Υ	Е															U		Υ	
	Unobligated Funds Not Subject to										·											
4620	Apportionment	С	Υ	В			<u></u>												U			
	Unobligated Funds Not Subject to																					
4620	Apportionment	С	Υ	Е			<u></u>												U		Υ	
	Funds Not Available for																					
	Commitment/Obligation	С	Υ	Е															U		Υ	
	Allotments - Expired Authority	С	Υ	В															Е			
4650	Allotments - Expired Authority	С	Υ	Е															Е			
4700	Commitments	С	Υ	Е															U		Υ	

	USSGL ACCOUNT											USSGI	_ AC	COUNT	ATTRIBUTE	ES/1						
		FACTS II	Debit	Begin	Auth.	Public	Apport.	Program	Reimb.		Trans.	Borrow E	BEA	Year of	Dir.Trans.	Dir. Trans.	Adv.	Func-	TAFS	Trans.	Def. ²	Def.
No.	Title	Norm Bal. ²	Credit	End ²	Type	Law	Cat.	Rpt. Code	Flag	Time	Partner	Source C	Cat.	BA	Agency	Account	Flag	tion	Status ²	To/From ²	Flag	Indef.2
4801	Undelivered Orders - Obligations, Unpaid	С	Υ	В			Υ	Y	Υ										U/E			
4801	Undelivered Orders - Obligations, Unpaid	С	Υ	Е			Υ	Y	Υ										U/E			
4000	Undelivered Orders - Obligations, Prepaid/Advanced	0	Y	_			Υ	Y	Y				Υ	Υ					U/E			
4802	Undelivered Orders - Obligations,	С	Y	В			Y	Y	Y				Y	Y					U/E			
1803	Prepaid/Advanced	С	Υ	Е			Y	Y	Υ				Υ	Υ					U/E			
4002	Undelivered Orders - Obligations	C	'										-	ı ı					U/L			
4831	Transferred, Unpaid	С	Υ	Е											Υ	Υ			U/E	Υ		
	Undelivered Orders - Obligations														-							
4832	Transferred, Prepaid/Advanced	С	Υ	Ε											Υ	Υ			U/E	Υ		
	Downward Adjustments of Prior-Year																					
	Unpaid Undelivered Orders Obligations,																					
	Recoveries	D	Υ	Е															U/E			
	Downward Adjustments of Prior-Year																					
	Prepaid/Advanced Undelivered Orders																					
4872	Obligations, Refunds Collected	D	Υ	E									Υ						U/E			
	II IAE I GEV																					
	Upward Adjustments of Prior-Year	0	V	Е			Υ	Y	V										U/E			
4881	Undelivered Orders Obligations, Unpaid	С	Υ	E			Y	Y	Υ										U/E			
	Upward Adjustments of Prior-Year Undelivered Orders Obligations,																					
	Prepaid/Advanced	С	Υ	Е			Υ	Υ	Υ				Υ	Υ					U/E			
	Delivered Orders - Obligations, Unpaid	C	Y	В			Y	Y	Y				•	•					U/E			
	Delivered Orders - Obligations, Unpaid	C	Y	E			Y	Y	Y										U/E			
4902 Delivered Orders - Obligations, Paid C Y E Y Y Y Y Y Y Y Y														U/E								
4908 Authority Outlayed Not Yet Disbursed C Y B Y Y Y Y Y														U								
4908 Authority Outlayed Not Yet Disbursed C Y E Y Y Y Y Y Y														U								
Delivered Orders - Obligations																						
	Transferred, Unpaid	С	Υ	Е											Y	Y			U/E	Υ		
	Downward Adjustments of Prior-Year																					
	Unpaid Delivered Orders Obligations,	_	\ ,	_															11/5			
	Recoveries	D	Υ	Е															U/E		\vdash	
	Downward Adjustments of Prior-Year Paid Delivered Orders Obligations, Refund																					
	Collected	D	Υ	Е							Y		Υ						U/E			
	Upward Adjustments of Prior-Year			_							1		'						U/L		\vdash	
	Delivered Orders Obligations, Unpaid	С	Υ	Е			Υ	Υ	Υ										U/E			
	Upward Adjustments of Prior-Year						-															
4982	Delivered Orders Obligations, Paid	С	Υ	Е			Υ	Y	Υ				Υ	Υ					U/E			
ADDITIONAL INFORMATION:																						
ADDITIONAL INFORMATION:																						
1/ For	1/ For a description of USSGL attributes, see the "FACTS II - Attribute Definition Report - Detailed Financial Information" in this section.																					
	se attributes are supplied by FACTS II.																					
Note:	Lines in bold typeface indicate new or modifi	ed USSGL a	accounts	s that a	re effec	tive for fis	scal 2005	but availab	le for ea	ırly imple	ementation	for fiscal 2	004.	Early im	plementatio	n is strongly	encour	aged.				

Fiscal 2004 USSGL Account Attributes Required for FACTS II Reporting - Easy Reference

D

С

D

Χ

D

Debit

Credit

Deficient

Definite

Indefinite

Not Deficient

Debit Credit

Debit Credit

Deficiency Flag²

Deficiency Flag²

Definite/Indefinite Flag²

Definite/Indefinite Flag²

<u>Attribute</u>	Domain Value	<u>Domain Definition</u>	<u>Attribute</u>	Domain Value	<u>Domain Definition</u>
Advance Flag	Р	Advanced in Prior Year	Function	DEF	National Defense
Advance Flag	F	Advanced From Future Year	Function	NND	Non-National Defense
Advance Flag	Χ	Not Applicable			
			Normal Balance Indicator ²	D	Debit
Apportionment Category	Α	Category A	Normal Balance Indicator ²	С	Credit
Apportionment Category	В	Category B			
Apportionment Category	С	Not Subject to Apportionment	Reimbursable Flag	R	Reimbursable
			Reimbursable Flag	D	Direct
Authority Type	Р	Appropriation			
Authority Type	D	Advance Appropriation	TAFS Status ²	U	Unexpired
Authority Type	В	Borrowing Authority	TAFS Status ²	E	Expired
Authority Type	С	Contract Authority			
Authority Type	R	Re-appropriation	Transaction Partner	F	Federal
Authority Type	S	Spending Authority From Offsetting Collections	Transaction Partner	Χ	NonFederal
			Transaction Partner	E	NonFederal Exception
Availability Time	Α	Available in Current Period			
Availability Time	S	Available in Subsequent Period	Transfer To/From ²	F	From
			Transfer To/From ²	T	То
BEA Category Indicator	D	Discretionary			
BEA Category Indicator	M	Mandatory	Year of Budget Authority	NEW	Outlays From New Budget Authority
BEA Category Indicator	E	Emergency Discretionary	Year of Budget Authority	BAL	Outlays From Balances Brought Forward
Begin End Indicator ²	В	Beginning Balance			
Begin End Indicator ²	E	Ending Balance			
3		ŭ			
Borrowing Source	T	Treasury			
Borrowing Source	Р	Public			
Borrowing Source	F	Federal Financing Bank			
<u> </u>		· ·			

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	USSGL ACCOUNT																				
		FACTS II	Debit	Begin	Auth.	Public	Apport.	Program		Avail.	Trans.	Borrow BE	A Year of	Dir.Trans.	Dir. Trans.	Adv.	Func-		Trans.	Def. ²	Def.
No.	Title	Norm Bal.2		End ²	Type	Law	Cat.	Rpt. Code	Flag	Time	Partner	Source Ca	. BA	Agency	Account	Flag	tion	Status ²	To/From ²	Flag	Indef.2
1010	Fund Balance With Treasury	D	Υ	Е														U/E			
1120	Imprest Funds	D	Υ	Ε														U			
1130	Funds Held by the Public	D	Υ	Е														U/E			-
1195	Other Monetary Assets	D	Υ	Е														U/E			
																		-			-
	Investments in U. S. Treasury Securities																				
1610	Issued by the Bureau of the Public Debt	D	Y	В														U			
																		-			
	Investments in U.S. Treasury Securities																				
1610	Issued by the Bureau of the Public Debt	D	Y	Е														U			
1010	Source of the Bureau of the Capital Book			_														-			
	Discount on U.S. Treasury Securities																				
1611	Issued by the Bureau of the Public Debt	С	Y	Е														U			
1011	issued by the Bureau of the Fublic Bebt		<u> </u>	_														- 0			
	Premium on U.S. Treasury Securities																				
1610	Issued by the Bureau of the Public Debt	D	Y	Е														U			
1012	Amortization of Discount and Premium on	U	┢┷┩																		
	U.S. Treasury Securities Issued by the																				
4040	Bureau of the Public Debt	D	Y	Е														U			
1013	Buleau of the Public Debt	U	Y	E																	
	levestore to be consisted Others There the																				
4000	Investments in Securities Other Than the	_	\ \ \	_																	
1620	Bureau of the Public Debt Securities	D	Y	В														U			
	Investments in Securities Other Than the	_		_																	
1620	Bureau of the Public Debt Securities	D	Υ	Е														U			
	Discount on Securities Other Than the			_																	
1621	Bureau of the Public Debt Securities	С	Y	Е														U			
	Premium on Securities Other Than the			_																	
1622	Bureau of the Public Debt Securities	D	Y	Е														U			
1	Amortization of Premium and Discount on																				
	Securities Other Than the Bureau of the																				
1623	Public Debt Securities	D	Υ	Е														U			
	Investments in U.S. Treasury Zero Coupon																				
	Bonds Issued by the Bureau of the Public																				
1630	Debt	D	Υ	В														U			
	Investments in U.S. Treasury Zero Coupon																				
	Bonds Issued by the Bureau of the Public																				
1630	Debt	D	Υ	Е														U			
	Discount on U.S. Treasury Zero Coupon																				
	Bonds Issued by the Bureau of the Public																				
1631	Debt	С	Υ	Ε		<u></u>										L	<u> </u>	U			
	Market Adjustment - Investments in U.S.																				
	Treasury Zero Coupon Bonds	D	Υ	Е														U			
4032	Estimated Indefinite Contract Authority	D	Υ	Е		Υ												U			
	Anticipated Adjustments to Contract																				
4034	Authority	С	Υ	Е														U			
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Norm Rel		USSGL ACCOUNT		Bost 19 Matt. Pasio Apport Program Reimb. Matt. Hand. Bollow BEN Tand. Bil. Hand. Mat. Pasio																,			
Norm Sal Credit End Type Law Cat Rpt Code Rigg Time Partner Source Cat BA Agency Account Flag Ion Status* Tof-rom* Flag Flag Salar			FACTS II				Public	Apport.	Program			Trans.	Borrow	BEA	Year of	Dir.Trans.	Dir. Trans.		Func-	TAFS	Trans.	Def. ²	Def.
Anticipated Reductions to Borrowing	No.	Title	Norm Bal. ²	Credit	End ²	Туре	Law	Cat.			Time	Partner	Source	Cat.	ВА	Agency	Account	Flag	tion	Status ²	To/From ²	Flag	Indef.2
Anticipated Reductions to Borrowing																							
Authority	4042	Estimated Indefinite Borrowing Authority	D	Υ	E		Υ													U			
Anticipated Transfers to the General Fund Autor of the Trassury		Anticipated Reductions to Borrowing																					
Appropriated Trust or Special Fund	4044	Authority	С	Υ	E															U			
Anticipated Collections From Non-Federal D Y E U		Anticipated Transfers to the General Fund																					
Anticipated Collections From Federal	4047	of the Treasury	С	Υ	E															U			
Anticipated Collections From Federal		Anticipated Collections From Non-Federal																					
Aground Agro	4060		D	Υ	E															U			
Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - 4081 Receivable - Transferred																							
Treasury-Managed Trust Fund TAFS -	4070	Sources	D	Υ	E															U			
Allocations of Realized Authority - To Be																							
Allocations of Realized Authority - To Be Transferred From Invested Balances - 4082 Transferred From Invested Balances - 4082 Transferred From Invested Balances - 4083 Receivable - Transferred																							
Transferred From Invested Balances -	4081	Receivable - Transferred	С	Υ	E	Υ								Υ						U/E			
4082 Transferred														l									7
Transfers - Current-Year Authority - 4083 Receivable - Transferred																							
4083 Receivable - Transferred	4082	Transferred	С	Υ	E	Υ								Υ						U/E			
Authority Adjusted for Interest on Public Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reduction Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reduction Authority Appropriated From Specific Treasury-Managed Trust Fund TAFS Authority Appropriated From Specific Treasury-Managed Trust Fund TAFS Authority Appropriated From Specific Treasury-Managed Trust Fund TAFS Trust Fund TAFS Tru		Transfers - Current-Year Authority -																					
4112 Liquidation of Deficiency - Appropriations D Y E Y V U U Appropriated Trust or Special Fund 4114 Receipts D Y E Y Y U U 4115 Loan Subsidy Appropriation D Y E Y Y U U 4116 Loan Subsidy Appropriation D Y E Y Y U U 4117 Appropriation D Y E Y Y U U 4118 Reestimated Loan Subsidy Appropriation D Y E Y Y U U 4119 Other Appropriations Realized D Y E Y Y U U 4120 Appropriations Anticipated D Y E Y Y U U U 4120 Appropriation Subsidy Appropriation P D Y E Y Y U U U 4121 Debt Securities D Y B Y D U U Authority Adjusted for Interest on Public D Y E Y U D U D D Y E Y U D U D D Y E Y D D D Y E Y D D D D Y E Y D D D D																				U			
Appropriated Trust or Special Fund Receipts D	4111	Debt Liquidation Appropriations	D	Υ	E	Υ	Υ							Υ						U			Υ
Appropriated Trust or Special Fund Receipts D																							
4114 Receipts	4112		D	Υ	E		Υ							Υ						U			
Loan Subsidy Appropriation D Y E Y Y D D Y E Y Y D D Y E Y Y D D Y E Y Y D D Y E Y Y D D Y E Y Y D D Y E Y Y D D Y E Y Y D D Y E Y Y D D Y D D Y E Y Y D D D Y E Y Y D D D Y E Y Y D D D Y E Y D D D D D D D D D																							
Loan Administrative Expense 4117 Appropriation D Y E Y Y Y U 4118 Reestimated Loan Subsidy Appropriation 4119 Other Appropriations Realized D Y E Y Y Y U 4120 Appropriations Anticipated Authority Adjusted for Interest on Public 4122 Debt Securities D Y E Y Y Y Y U U 4121 Debt Securities D Y E Y Y Y U 4122 Debt Securities D Y E Y Y U 4123 Reduction D Y E Y Y Y Y U 4124 Y Y Y Y U 4125 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Receivable - Temporary 4123 Reduction D Y E Y Y Y Y Y U U 4120 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Receivable - Temporary 4126 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS																							Υ
4117 Appropriation D Y E Y Y VY VY U 4118 Reestimated Loan Subsidy Appropriation D Y E Y VY VY VY U 4119 Other Appropriations Realized D Y E Y VY VY VY VY U 4120 Appropriations Anticipated D Y E Y VY VY VY VY VY VY VY VY VY	4115		D	Υ	Ε.	Υ	Υ							Υ						U			
4118 Reestimated Loan Subsidy Appropriation 4119 Other Appropriations Realized 4120 Appropriations Anticipated Authority Adjusted for Interest on Public 4122 Debt Securities Dynamics Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Receivable - Temporary 4123 Reduction Dynamics Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Receivable - Temporary Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Receivable - Temporary Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS																							
4119 Other Appropriations Realized 4120 Appropriations Anticipated Authority Adjusted for Interest on Public 4122 Debt Securities D Y E Y Y Authority Adjusted for Interest on Public 4122 Debt Securities D Y B Y U Authority Adjusted for Interest on Public 4122 Debt Securities D Y B Y U Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Receivable - Temporary 4123 Reduction D Y E Y Y Y U U U U U U U U U U U U U	4117	Appropriation	D	Υ	Е	Υ	Υ							Υ						U			
4119 Other Appropriations Realized 4119 Other Appropriations Realized 4120 Appropriations Anticipated Authority Adjusted for Interest on Public 4122 Debt Securities D Y E Y Y Authority Adjusted for Interest on Public 4122 Debt Securities D Y B Y U Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Receivable - Temporary 4123 Reduction D Y E Y Y D Y D Y E Y D Y D Y E Y D Y D																							
4120 Appropriations Anticipated Authority Adjusted for Interest on Public Authority Adjusted for Interest on Public Debt Securities D Y B Y Authority Adjusted for Interest on Public Debt Securities D Y B Y U Authority Adjusted for Interest on Public Debt Securities D Y B Y U U 4122 Debt Securities D Y E Y U 4123 Reduction D Y E Y D Y B Y D Y B Y D Y B Y D Y B Y U U U U U U U U U U U U U																							
Authority Adjusted for Interest on Public 4122 Debt Securities Authority Adjusted for Interest on Public Authority Adjusted for Interest on Public Debt Securities Dyy Byy U Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Receivable - Temporary 4123 Reduction Dyy Eyy U Y V V V V V V V V V V V V V V V V V V	_				_	Υ												Υ					Υ
4122 Debt Securities DYBBY Authority Adjusted for Interest on Public Authority Adjusted for Interest on Public Debt Securities DYBYBY V U Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Receivable - Temporary Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS	4120		D	Υ	Е		Υ							Υ						U			
Authority Adjusted for Interest on Public 4122 Debt Securities Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Receivable - Temporary 4123 Reduction D Y E Y Y Y U Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Treasury-Managed Trust Fund TAFS		, ,																					
4122 Debt Securities D Y E Y Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Receivable - Temporary 4123 Reduction D Y E Y Y Y U Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS	4122		D	Y	В		Υ													U			
Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Receivable - Temporary 4123 Reduction D Y E Y Y U Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS				l	_																		
Treasury-Managed Trust Fund TAFS Reclassified - Receivable - Temporary 4123 Reduction D Y E Y Y Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS	4122		D	Y	E		Y													U			igwdown
Reclassified - Receivable - Temporary 4123 Reduction D Y E Y Y Y U Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS																							
4123 Reduction D Y E Y Y U Y U U Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS																							
Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS																							
Treasury-Managed Trust Fund TAFS	4123		D	Y	E	Υ	Υ							Υ						U			\sqcup
		· · · · · · · · · · · · · · · · · · ·																					
Reclassified - Payable - Temporary				l	_		.,							,									
4124 Reduction C Y E Y U Y U U U	4124		С	Y	E		Y							Y						U			igwdown
Loan Modification Adjustment Transfer				l																			
4125 Appropriation D Y E Y D Y Y Y Y U Y	4125		D	Y	Е		Y							Y		Y	Y			U	Y		\Box
Amounts Appropriated From Specific																							
Treasury-Managed Trust Fund TAFS -				l	_																		
4126 Receivable D Y B Y U/E	4126	Receivable	D	ΙY	В		Υ							Υ						U/E			Υ

	USSGL ACCOUNT											USS	GL AC	COUNT A	ATTRIBUTE	S/1					
		FACTS II	Debit		Auth.	Public	Apport.	Program	Reimb.	Avail.	Trans.	Borrow	BEA	Year of	Dir.Trans.	Dir. Trans.	Adv.		TAFS	Trans.	Def. ² Def.
No.	Title	Norm Bal. ²	Credit	End ²	Туре	Law	Cat.	Rpt. Code	Flag	Time	Partner	Source	Cat.	BA	Agency	Account	Flag	tion	Status ²	To/From ²	Flag Indef.
4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable	D	Y	E		Y							Y						U/E		Y
	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS -																				
4127	Payable	С	Υ	В									Υ						U/E		Y
4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable	С	Y	E									Y						U/E		Y
4128	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-In	D	Y	E		Y							Y						U/E		Y
	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS -		.,			.,							.,						- -		
4129	Transfers-Out Appropriation to Liquidate Contract	С	Υ	Ε.		Y							Υ						U/E		Y
4130	Authority Withdrawn	С	Υ	Е															U/E		Y
4131	Current-Year Contract Authority Realized	D	Υ	Е		Υ							Υ						U		
4133	Decreases to Indefinite Contract Authority	С	Υ	Е									Υ						U/E		Υ
4134	Contract Authority Withdrawn	С	Υ	Е															U/E		Y
4135	Contract Authority Liquidated	С	Υ	Е	Υ	Υ							Υ						U/E		Y
	Contract Authority To Be Liquidated by																				
4136	Trust Funds	С	Υ	В									Υ						U/E		Y
	Contract Authority To Be Liquidated by		.,	_									.,								
	Trust Funds Transfers of Contract Authority	C D	Y	E B		Y							Y		Y	Y			U/E U/E	V	Y Y
	Transfers of Contract Authority Transfers of Contract Authority	D	Y	Е		Y							Y		Y	Y			U/E	Y Y	Y
4137	Appropriation to Liquidate Contract	U	Ť	Е		T							Ť		r	r			U/E	Ť	_ T
4138	Authority	D	Υ	Е		Υ							Υ						U/E		Y
	Contract Authority Carried Forward	D	Y	В		•							•						U/E		Y
	Contract Authority Carried Forward	D	Y	E															U/E		Y
	Substitution of Borrowing Authority	C	Y	E	Υ							Y	Υ						U/E		Y
	Current-Year Borrowing Authority Realized	D	Y	Е		Y						Y	Υ						U		
	Decreases to Indefinite Borrowing																				
4143	Authority	С	Υ	E								Υ	Υ						U/E		Y
4144	Borrowing Authority Withdrawn	С	Υ	Е								Y							U/E		Y
4145	Borrowing Authority Converted to Cash Actual Repayments of Debt, Current-Year	С	Υ	Е								Y							U/E		Y
4146	Authority Actual Repayments of Debt, Prior-Year	С	Υ	Е	Υ								Υ						U/E		
4147	Balances Resources Realized From Borrowing	С	Υ	Е															U/E		
4148	Authority	D	Υ	Е															U/E		Υ

	USSGL ACCOUNT											USS	GL AC	COUNT A	TTRIBUTE	ES/1						
		FACTS II	Debit	Begin	Auth.	Public	Apport.	Program	Reimb.	Avail.	Trans.	Borrow	BEA	Year of	Dir.Trans.	Dir. Trans.	Adv.	Func-	TAFS	Trans.	Def. ²	Def.
No.	Title	Norm Bal.2	Credit	End ²	Туре	Law	Cat.	Rpt. Code		Time	Partner	Source	Cat.	BA	Agency	Account	Flag	tion	Status ²	To/From ²	Flag	Indef.2
4149	Borrowing Authority Carried Forward	D	Υ	В								Υ							U/E			Υ
4149	Borrowing Authority Carried Forward	D	Υ	Е								Υ							U/E			Υ
4150	Reappropriations	D	Υ	Ε		Υ							Υ						U			Υ
	Actual Capital Transfers to the General																		_			
	Fund of the Treasury, Current-Year																					
4151	Authority	С	Υ	Е									Υ						U/E			
	Actual Capital Transfers to the General																					
4152	Fund of the Treasury, Prior-Year Balances	С	Υ	Е															U/E			
	Authority Made Available From Receipt or																					
	Appropriation Balances Previously																					
4157	Precluded From Obligation	D	Υ	Е		Υ							Υ						U			
	Authority Made Available From Offsetting																					
	Collection Balances Previously Precluded	_		_																		
4158	From Obligation	D	Υ	Е		Υ							Υ						U			
4400	Anticipated Transfers - Current-Year		.,	_																		
4160	Authority	D	Y	Е		Υ													U			
4465	Allocations of Authority - Anticipated From Invested Balances	D	V	Е		Υ													U			
4100	invested balances	_ υ	Υ			r													U			
	Allocations of Realized Authority - To Be																					
1166	Transferred From Invested Balances	D	Υ	В		Υ							Υ		Υ	Y			U/E	Υ		
+100	Transierred From invested Balances		<u> </u>			'							'						- O/L			
	Allocations of Realized Authority - To Be																					
4166	Transferred From Invested Balances	D	Υ	Е		Υ							Υ		Υ	Y			U/E	Υ		
1100	Allocations of Realized Authority -		<u> </u>	_		•									•				- 0,2	•		
4167	Transferred From Invested Balances	D	Υ	Е		Υ							Υ		Υ	Υ			U/E	Υ		
	Allocations of Realized Authority	-																				
	Reclassified - Authority To Be Transferred																					
	From Invested Balances - Temporary																					
4168	Reduction	D	Υ	Ε		Υ							Υ		Υ	Υ			U	Υ		
4170	Transfers - Current-Year Authority	D	Υ	Ε	Υ	Υ							Υ		Υ	Y			U	Υ		
	Non-Allocation Transfers of Invested																					
4171	Balances - Receivable	D	Υ	В		Υ							Υ		Υ	Υ			U/E	Υ		
	Non-Allocation Transfers of Invested				7					[T		_									I	
4171	Balances - Receivable	D	Υ	Е		Υ							Υ		Y	Y			U/E	Υ		
	Non-Allocation Transfers of Invested																					
4172	Balances - Payable	С	Υ	В		Υ							Υ		Υ	Y			U/E	Υ		
 	Non-Allocation Transfers of Invested		,,	_												.,				,,		
41/2	Balances - Payable	С	Υ	E		Υ							Υ		Υ	Y			U/E	Υ		
4470	Non-Allocation Transfers of Invested	_		Е		Υ							Y		Y	Y			U/E	V		
41/3	Balances - Transferred	D	Y	E		Y							Y		Y	Y			U/E	Y		
4475	Allocation Transfers of Current-Year	_		_	\ \ \	Υ							Y		Y	Y			U	Υ		
41/5	Authority for Non-Invested Accounts Allocation Transfers of Prior-Year	D	Υ	Е	Υ	Y							Y		Y	Y			U	Y		
1170	Balances	D	Υ	Е											Υ	Y			U/E	Y		
41/0	Dalanoes	U					<u> </u>	<u> </u>	<u> </u>						ſ	ī			U/E	ı		

USSGL ACCOUNT											USS	GL AC	COUNT	ATTRIBUTE	ES/1						$\overline{}$
	FACTS	II Debi	t Begi	n Auth.	Public	Apport.	Program	Reimb.	Avail.	Trans.	Borrow			Dir.Trans.		Adv.	Func-	TAFS	Trans.	Def. ²	Def.
No. Title	Norm Ba			² Type	Law	Cat.	Rpt. Code		Time	Partner	Source		BA	Agency		Flag		Status ²	To/From ²	Flag	Indef.2
Anticipated Transfers - Prior-Year								Ū								Ū					
4180 Balances	D	Υ	Е															U			
4190 Transfers - Prior-Year Balances	D	Υ	Е											Y	Υ			U	Υ		
Balance Transfers - Extensions of																					
4191 Availability Other Than Reappropri	ations D	Y	E											Υ	Υ			U/E	Υ		
4195 Transfer of Obligated Balances	D	Υ	Е															U/E			
Transfer of Expired Expenditure Tr	ansfers																				
4199 Receivable	D	Y	E									Υ		Υ	Υ			U/E	Υ		
4201 Total Actual Resources - Collected	D	Υ	В															U/E			
4201 Total Actual Resources - Collected	D	Υ	Е															U/E			
Anticipated Reimbursements and 0	Other																	-			
4210 Income	D	Υ	Е															U			
Liquidation of Deficiency - Offsettin	ıg																	-			
4212 Collections	D	Υ	Е		Υ							Υ						U			
Anticipated Appropriation Trust Fu	nd		_															-			
4215 Expenditure Transfers	D	Υ	Е															U			
Unfilled Customer Orders Without																		-			
4221 Advance	D	Y	В							Υ		Υ						U/E			
Unfilled Customer Orders Without																		-			
4221 Advance	D	Y	Е							Υ		Υ						U/E			
4222 Unfilled Customer Orders With Adv	ance D	Y	В							Υ		Υ						U/E			
4222 Unfilled Customer Orders With Adv	ance D	Y	Е							Υ		Υ						U/E			
Appropriation Trust Fund Expendit	ure																	-			
4225 Transfers - Receivable	D	Υ	В									Υ						U/E			
Appropriation Trust Fund Expendit	ure																	-			
4225 Transfers - Receivable	D	Y	E									Υ						U/E			
Unfilled Customer Orders Without																					
4230 Advance - Transferred	С	Υ	Е							Υ		Υ		Υ	Y			U/E	Υ		
Unfilled Customer Orders With Adv	/ance -																	-			
4231 Transferred	С	Υ	Е							Υ		Υ						U/E			
Appropriation Trust Fund Expendit	ure																	=			
4232 Transfers - Receivable - Transferre	ed C	Υ	Е									Υ		Υ	Υ			U/E	Υ		
Reimbursements and Other Incom	e																	-			
4233 Earned - Receivable - Transferred	С	Υ	Е							Υ		Υ		Υ	Y			U/E	Υ		
			_																		
4234 Other Federal Receivables - Trans	ferred C	Υ	Е									Υ		Υ	Υ			U/E	Υ		
Reimbursements and Other Incom	e																				
4251 Earned - Receivable	D	Υ	В							Υ		Υ						U/E			
Reimbursements and Other Incom	e																				
4251 Earned - Receivable	D	Υ	Е							Υ		Υ						U/E			
Reimbursements and Other Incom	e																				
4252 Earned - Collected	D	Y	Е							Υ		Υ						U/E			
Appropriation Trust Fund Expendit										•		<u> </u>									
4255 Transfers - Collected	D	Y	Е									Υ						U/E			
			_			1	1	1	1		1	· ·	1	I.	1	1				1	

USSGL ACCOUNT											USSGL	ACCOUNT	ATTRIBUTI	ES/1						
	FACTS II	Debit	Begin	Auth.	Public	Apport.	Program	Reimb.	Avail.	Trans.	Borrow BE	A Year of	Dir.Trans.	Dir. Trans.	Adv.	Func-	TAFS	Trans.	Def. ²	Def.
No. Title	Norm Bal. ²	Credit	End ²	Туре	Law	Cat.	Rpt. Code	Flag	Time	Partner	Source Ca	t. BA	Agency	Account	Flag	tion	Status ²	To/From ²	Flag	Indef.2
Actual Collections of "governmental-type"																				
4260 Fees	D	Υ	Е								Y						U/E		,	
4261 Actual Collections of Business-Type Fees	D	Y	Е								Y						U/E		,	
4262 Actual Collections of Loan Principal	D	Υ	E								Y						U/E			
4263 Actual Collections of Loan Interest	D	Υ	Е								Y						U/E		,	
4264 Actual Collections of Rent	D	Υ	Е								Y						U/E			
Actual Collections From Sale of	-																-		,	
4265 Foreclosed Property	D	Y	Е								Y						U/E		, !	
Other Actual Business-Type Collections		<u> </u>	_														- 0,2			
4266 From Non-Federal Sources	D	Y	Е								Y						U/E		, !	
Other Actual "governmental-type"		<u> </u>	_														- 0.2		 	
4267 Collections From Non-Federal Sources	D	Y	Е								Y						U/E		,	
4207 Concolono From Pont Foundation		<u> </u>	-														- O/L			
4271 Actual Program Fund Subsidy Collected	D	Ιγ	Е								Y						U/E		, !	
4273 Interest Collected From Treasury	_ D	Y	E								Y						U/E			
4273 Interest conceted from freadily	- 5	- '															- 0/L			
4275 Actual Collections From Liquidating Fund	D	Ιγ	Е								Y						U/E		,	
4276 Actual Collections From Financing Fund	_ D	Y	E								Y						U/E			
4277 Other Actual Collections - Federal	_ D	Y	E								Y						U/E			
4211 Other Actual Collections - Federal											'						- 0/L			
4281 Actual Program Fund Subsidy Receivable	D	Ι _Υ	В								Y						U/E		,	
4281 Actual Flogram Fund Subsidy Receivable	D	T T	В								r						- U/E			
4004 Actual Program Fund Cubaidy Pagaiyabla	<u> </u>		_														U/E		,	
4281 Actual Program Fund Subsidy Receivable 4283 Interest Receivable From Treasury	_ D _ D	Y	E B								Y						U/E			
4283 Interest Receivable From Treasury	_ D	Y	Е								Y						U/E			
4285 Receivable From the Liquidating Fund	_ D	Y	В								Y						U/E			
4285 Receivable From the Liquidating Fund 4285 Receivable From the Liquidating Fund		Y									Y						_			
4286 Receivable From the Financing Fund	D	Y	E														U/E			
4286 Receivable From the Financing Fund	D		В								Y						U/E			
4287 Other Federal Receivables	D	Y	E								Y						U/E			
	D	Y	В								Y						U/E			
4287 Other Federal Receivables	D	Y	Е								Y						U/E			
Anticipated Recoveries of Prior-Year	_		_																,	
4310 Obligations	_ D	Y	E										1				U			
4350 Canceled Authority	С	Υ	Е								Y						U/E			
Temporary Reduction - New Budget			_	.,															,	
4382 Authority	С	Υ	Е	Υ	Y						Y						U			
Temporary Reduction - Prior-Year		l	_																,	
4383 Balances	С	Υ	Е	Υ	Y						Y						U			
Temporary Reduction Returned by																			,	
4384 Appropriation	С	Y	В	Y	Υ						Y						U			
Temporary Reduction Returned by																			,	
4384 Appropriation	С	Υ	E	Υ	Υ						Y						U			
Adjustments to Indefinite No-Year																			,	
4391 Authority	С	Υ	Е		Υ						Y						U			
Permanent Reduction - New Budget																			,	
4392 Authority	С	Υ	Е	Y	Υ						YY						U		i	

	USSGL ACCOUNT											USS	GL AC	COUNT A	ATTRIBUTE	S/1						
		FACTS II	Debit	Begin		Public	Apport.	Program	Reimb.	Avail.	Trans.	Borrow	BEA	Year of	Dir.Trans.	Dir. Trans.	Adv.	Func-	TAFS	Trans.	Def. ²	Def.
No.	Title	Norm Bal.2	Credit	End ²	Type	Law	Cat.	Rpt. Code	Flag	Time	Partner	Source	Cat.	BA	Agency	Account	Flag	tion	Status ²	To/From ²	Flag	Indef.2
	Permanent Reduction - Prior-Year																					
4393	Balances	С	Υ	Е	Υ	Υ							Υ						U			
	Receipts Unavailable for Obligation Upon	•																				
	Collection	С	Υ	В		Υ							Υ						U			Υ
	Receipts Unavailable for Obligation Upon	•																				
4394	Collection	С	Υ	E		Υ							Υ						U			Υ
	Authority Unavailable for Obligation	•		_																		
	Pursuant to Public Law - Temporary	С	Υ	E	Υ	Υ							Υ						U			
	Receipts and Appropriations Temporarily	•																				
4397	Precluded From Obligation	С	Υ	В	Υ	Υ							Υ						U			
	Receipts and Appropriations Temporarily	•																				
4397	Precluded From Obligation	С	Υ	E	Υ	Υ							Υ						U			
	Offsetting Collections Temporarily	•																				
	Precluded From Obligation	С	Υ	В		Υ							Υ						U			.
	Offsetting Collections Temporarily																					
4398	Precluded From Obligation	С	Υ	E		Υ							Υ						U			
	Special and Trust Fund Refunds and	•		_																		
	Recoveries Temporarily Precluded From																					
4399	Obligation	С	Υ	E		Υ													U			
	Unapportioned Authority - Pending	•																				
4420	Rescission	С	Υ	E															U			
		•																				
	Unapportioned Authority - OMB Deferral	С	Υ	E															U			
	Unapportioned Authority	С	Υ	В															U			
	Unapportioned Authority	С	Υ	Е															U		Υ	
4510	Apportionments	С	Υ	Е						Y									U		Υ	
		•																				
	Apportionments - Anticipated Resources -																					
	Programs Subject to Apportionment	С	Υ	Е						Υ									U			
	Allotments - Realized Resources	С	Υ	Е															U		Υ	
	Unobligated Funds Not Subject to	•																				
4620	Apportionment	С	Υ	В															U			
	Unobligated Funds Exempt From																					
	Apportionment	С	Υ	Е															U		Υ	
	Funds Not Available for										-											
	Commitment/Obligation	С	Υ	Е															U		Υ	
	Allotments - Expired Authority	С	Υ	В															Е			
	Allotments - Expired Authority	С	Υ	Е															Е			
	Anticipated Resources - Programs Exempt																					
	From Apportionment	С	Υ	Е								<u> </u>							U			
	Commitments - Programs Subject to																					
	Apportionment	С	Υ	Е								<u></u>							U		Υ	
	Commitments - Programs Exempt From															_						
4720	Apportionment	С	Υ	Е															U		Υ	
																_						
4801	Undelivered Orders - Obligations, Unpaid	С	Υ	В			Υ	Υ	Υ										U/E			

	USSGL ACCOUNT											USS	GL AC	COUNT	ATTRIBUTE	S/1						
		FACTS II	Debit	Begin		Public	Apport.	Program		Avail.	Trans.			Year of	Dir.Trans.	Dir. Trans.	Adv.	Func-	TAFS	Trans.	Def. ²	Def.
No.	Title	Norm Bal. ²	Credit	End ²	Туре	Law	Cat.	Rpt. Code	Flag	Time	Partner	Source	Cat.	BA	Agency	Account	Flag	tion	Status ²	To/From ²	Flag	Indef.2
4801	Undelivered Orders - Obligations, Unpaid	С	Υ	Е			Y	Y	Y										U/E			
4000	Undelivered Orders - Obligations,	•	.,	_			.,	.,					.,	.,								
4802	Prepaid/Advanced	С	Y	В			Y	Y	Y				Υ	Υ					U/E			
4902	Undelivered Orders - Obligations, Prepaid/Advanced	С	Υ	Е			Y	Y	Υ				Y	Υ					U/E			
4002	Undelivered Orders - Obligations		T .				ī	T	T				ī	ī					- 0/E			
4831	Transferred, Unpaid	С	Υ	Е											Y	Υ			U/E	Υ		
	Undelivered Orders - Obligations		<u> </u>												•				- 0,2	•		
	Transferred, Prepaid/Advanced	С	Υ	Е											Υ	Υ			U/E	Υ		
	Downward Adjustments of Prior-Year																					
	Unpaid Undelivered Orders Obligations,																					
4871	Recoveries	D	Υ	Е															U/E			
	Downward Adjustments of Prior-Year																					
	Prepaid/Advanced Undelivered Orders																					
4872	Obligations, Refunds Collected	D	Υ	E									Υ						U/E			
	Upward Adjustments of Prior-Year																					
4881	Undelivered Orders Obligations, Unpaid	С	Υ	Е			Y	Y	Y										U/E			
	Upward Adjustments of Prior-Year																					
	Undelivered Orders Obligations,		.,	_			.,	.,	.,				.,	.,								
	Prepaid/Advanced Delivered Orders - Obligations, Unpaid	С	Y	E			Y	Y	Y				Υ	Υ					U/E			
	Delivered Orders - Obligations, Unpaid Delivered Orders - Obligations, Unpaid	C	Y	B E			Y	Y	Y										U/E U/E			
	Delivered Orders - Obligations, Oripaid Delivered Orders - Obligations, Paid	C	Y	E			Y	Y	Y				Υ	Y					U/E			
	Authority Outlayed Not Yet Disbursed	C	Y	В			Y	Y	Y				Y	Y					_ U/E U			
	Authority Outlayed Not Yet Disbursed Authority Outlayed Not Yet Disbursed	C	Y	E			Y	Y	Y				Y	Y					U			
4900	Delivered Orders - Obligations		<u>'</u>					1					1						- 0			
4931	Transferred, Unpaid	С	Υ	Е											Υ	Υ			U/E	Υ		
	Downward Adjustments of Prior-Year		· ·	_											•	•			- 0,2			
	Unpaid Delivered Orders Obligations,																					
	Recoveries	D	Υ	Е															U/E			
	Downward Adjustments of Prior-Year Paid	•																	-			
	Delivered Orders Obligations, Refund																					
4972	Collected	D	Υ	Ε							Υ		Υ						U/E			
	Upward Adjustments of Prior-Year																					
4981	Delivered Orders Obligations, Unpaid	С	Υ	Е			Υ	Υ	Y										U/E			
	Upward Adjustments of Prior-Year																					
4982	Delivered Orders Obligations, Paid	С	Υ	Е			Y	Y	Y				Υ	Υ					U/E			
4.55:-	TONAL INCORMATION																					
ADDIT	IONAL INFORMATION:																					
1/ Fair	a description of USSGL attributes, see the "	EACTOU '	\	Dofiniti	ion Do	ort Dat	ailed Fire -	noial Infor	otion" :-	thicas	tion											
	a description of USSGL attributes, see the " se attributes are supplied by FACTS II.	FAC1511-F	ALII IDUTE	Delinit	ын кер	ort - Deta	aneu FINA	nciai intorm	aแบก" in	uns sec	uOH.											
Z/ The	se auributes are supplied by FACTS II.																					
								1							[<u> </u>			

SUPPLEMENT

Fiscal 2005 USSGL Account Attributes Required for FACTS II Reporting - Easy Reference

<u>Attribute</u>	Domain Value	Domain Definition	<u>Attribute</u>	Domain Value	Domain Definition
Advance Flag	Р	Advanced in Prior Year	Function	DEF	National Defense
Advance Flag	F	Advanced From Future Year	Function	NND	Non-National Defense
Advance Flag	Χ	Not Applicable			
			Normal Balance Indicator ²	D	Debit
Apportionment Categor	ry A	Category A	Normal Balance Indicator ²	С	Credit
Apportionment Categor	ry B	Category B			
Apportionment Categor	ry C	Not Subject to Apportionment	Reimbursable Flag	R	Reimbursable
			Reimbursable Flag	D	Direct
Authority Type	Р	Appropriation			
Authority Type	D	Advance Appropriation	TAFS Status ²	U	Unexpired
Authority Type	В	Borrowing Authority	TAFS Status ²	E	Expired
Authority Type	С	Contract Authority			
Authority Type	R	Re-appropriation	Transaction Partner	F	Federal
Authority Type	S	Spending Authority From Offsetting Collections	Transaction Partner	Χ	NonFederal
			Transaction Partner	E	NonFederal Exception
Availability Time	Α	Available in Current Period			
Availability Time	S	Available in Subsequent Period	Transfer To/From ²	F	From
•		·	Transfer To/From ²	Т	То
BEA Category Indicator	r D	Discretionary			
BEA Category Indicator		Mandatory	Year of Budget Authority	NEW	Outlays From New Budget Authority
BEA Category Indicator	r E	Emergency Discretionary	Year of Budget Authority	BAL	Outlays From Balances Brought Forward
			-		•
Begin End Indicator ²	В	Beginning Balance			
Begin End Indicator ²	E	Ending Balance			
Borrowing Source	T	Treasury			
Borrowing Source	Р	Public			
Borrowing Source	F	Federal Financing Bank			
	_	-			
Debit Credit	D	Debit			
Debit Credit	С	Credit			
Deficiency Flag ²	D	Deficient			
·					
Deficiency Flag ²	Х	Not Deficient			
Definite/Indefinite Flag ²	. D	Definite			
Definite/Indefinite Flag ²		Indefinite			
Definite/indefinite Flag	ı	muennite			

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U.S. Government Standard General Ledger

SECTION V. Crosswalks to Standard External Reports

This section includes crosswalks for use in fiscal 2004 and 2005. These crosswalks map USSGL accounts to external reports in accordance with current guidance from OMB, FASAB, and FMS.

Each report crosswalk lists the proper USSGL accounts and applicable attributes for each line and/or column on the reports. Attributes identify information subsidiary to the basic 4-digit USSGL accounts. This subsidiary information is necessary to meet external reporting requirements. See Section IV for additional information on attributes.

The following are crosswalks from the USSGL Chart of Accounts to standard external reports required by OMB and FMS:

Fi	scal 2004 Reporting:	Page Number
	SF 133: Report on Budget Execution and Budgetary Resources	V - 3
	FMS 2108: Yearend Closing Statement	. V - 17
	OMB Form and Content Statements	
	Balance Sheet	. V - 25
	Statement of Net Cost	. V - 33
	Statement of Changes in Net Position	. V - 37
	• Statement of Budgetary Resources (crosswalk merged with	
	SF 133: Report on Budget Execution and Budgetary Resources,	
	pages V - 3 through V - 16)	
	Statement of Financing	. V - 41
	Statement of Custodial Activity	. V - 53
	Budget Program and Financing (P&F) Schedule Prior Year Actual	
	Column	. V - 57
Fi	scal 2005 Reporting:	
	SF 133: Report on Budget Execution and Budgetary Resources	. V - 83
	FMS 2108: Yearend Closing Statement	. V - 97
	OMB Form and Content Statements	
	Balance Sheet	. V - 105
	Statement of Net Cost	. V - 113
	Statement of Changes in Net Position	. V - 117

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Fiscal 2005 Reporting (continued):	Page Number
 Statement of Budgetary Resources (crosswalk merged with 	
SF 133: Report on Budget Execution and Budgetary Resources,	
pages V - 83 through V - 96)	
Statement of Financing	V - 121
Statement of Custodial Activity	V - 133

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3F 1	JJ. Kepuit	on Budget Execution and Budgetary Resources/1 for Fiscal 2004 Repoil	ung										-
	I	The second secon						Attributes/2			1		<u> </u>
	USSGL Acct	USSGL Account	Debit/			Pub. Law			Reimb.	Avail.	Trans.	TAFS	Addl.
No	ACCI	Title	Credit	End/4	Туре	No.	Categ.	Rpt. Code	Flag	Time	Partner	Status/3	Info.
BUDO	GETARY RES	SOURCES											
1	Budget Aut	hority											-
•	Buugut Aut												
1A	Appropriati	on										ł	<u> </u>
1A	4111	Debt Liquidation Appropriations		Е		###-###						U	
1A	4112	Liquidation of Deficiency - Appropriations		E		###-###						U	
1A	4114	Appropriated Trust or Special Fund Receipts		E		###-###						U	
1A	4115	Loan Subsidy Appropriation		E		###-###						U	
1A	4117	3 11 1		E		###-###						U	<u> </u>
1A	4117	Loan Administrative Expense Appropriation				###-###						U	
		Reestimated Loan Subsidy Appropriation		E									
1A	4119	Other Appropriations Realized		E		###-###						U	<u> </u>
1A	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		E		###-###						U	4
1A	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		В		###-###						U	4
1A	4123	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable - Rescinded		Е		###-###						U	
1A	4124	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable - Rescinded		Е		###-###						U	
1A	4125	Loan Modification Adjustment Transfer Appropriation		Е		###-###						U	
1A	4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable		Е		###-###						U/E	4
1A	4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable		В		###-###						U/E	4
1A	4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable		Е		###-###						U/E	4
1A	4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable		В		###-###						U/E	4
1A	4128	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-In		Е		###-###						U/E	
1A	4129	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-Out		Е		###-###						U/E	
1A	4138	Appropriation To Liquidate Contract Authority	Î	Е		###-###						U/E	
1A	4150	Reappropriations		Е		###-###						U	
1A	4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation		Е		###-###						U	
1A	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation		Е		###-###						U	
1A	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"		Е		###-###						U	4
1A	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"		В		###-###						U	4
1A	4391	Adjustments to Indefinite No-Year Authority	D	Е		###-###						U	
1A	4394	Receipts Unavailable for Obligation Upon Collection	1	Е		###-###						U	4
1A	4394	Receipts Unavailable for Obligation Upon Collection	1	В		###-###			1			U	4

		Ivana, a		1				Attributes/2		1	1		┞——
Line	USSGL	USSGL Account	Debit/	_		Pub. Law		_	Reimb.		Trans.	TAFS	Addl.
No 1B	Acct Borrowing A	Title	Credit	End/4	Туре	No.	Categ.	Rpt. Code	Flag	Time	Partner	Status/3	Info.
				_								.,	_
1B	4042	Estimated Indefinite Borrowing Authority		E		###-###						U	5
1B	4141	Current-Year Borrowing Authority Realized		Е		###-###						U	
1C	Contract Aut	thority											
1C	4032	Estimated Indefinite Contract Authority		Е		###-###						U	5
1C	4131	Current-Year Contract Authority Realized		Е		###-###						U	
1D	Net Transfer	s (+ or -)											
1D	4137	Transfers of Contract Authority		E		###-###						U/E	4
1D	4137	Transfers of Contract Authority		В		###-###						U/E	4
1D	4166	Allocations of Realized Authority - To Be Transferred From Invested		Е		###-###						U/E	4
		Balances											
1D	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		В		###-###						U/E	4
1D	4167	Allocations of Realized Authority - Transferred From Invested Balances		Е		###-###						U/E	
1D	4168	Allocations of Realized Authority - Not To Be Transferred From Invested Balances - Rescinded		E		###-###						U	4
1D	4170	Transfers - Current-Year Authority		Е		###-###						U	
1D	4171	Non-Allocation Transfers of Invested Balances - Receivable		Е		###-###						U/E	4
1D	4171	Non-Allocation Transfers of Invested Balances - Receivable		В		###-###						U/E	4
1D	4172	Non-Allocation Transfers of Invested Balances - Payable		Е		###-###						U/E	4
1D	4172	Non-Allocation Transfers of Invested Balances - Payable		В		###-###						U/E	4
1D	4173	Non-Allocation Transfers of Invested Balances - Transferred		Е		###-###						U/E	4
1D	4175	Allocation Transfers of Current-Year Authority for Non-Invested Accounts		Е		###-###						U	
1E	Other												
1E	4120	Appropriations Anticipated Indefinite		Е		###-###						U	5
1E	4160	Appropriations Anticipated - Indefinite				###-###						U	5
		Anticipated Transfers - Current-Year Authority		E								U	
1E	4165	Allocations of Authority - Anticipated From Invested Balances		E		###-###						U	5
2	Unobligated	Balance											6
2 4	Brought F	ward, October 1										1	
2A 2A	_			_								U	\vdash
ZA.	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		В								U	
2A	4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable		В								U/E	
2A	4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable		В								U/E	
2A	4136	Contract Authority To Be Liquidated by Trust Funds	1	В								U/E	
2A	4137	Transfers of Contract Authority		В								U/E	

		I Budget Execution and Budgetary Resources/I for Fiscal 2004 Report											-
		Ivana .						Attributes/2		1			┞——
	USSGL	USSGL Account	Debit/	_		Pub. Law		-	Reimb.		Trans.	TAFS	Addl.
	Acct 4139	Title Contract Authority Carried Forward	Credit	End/4 B	Type	No.	Categ.	Rpt. Code	Flag	Time	Partner	Status/3 U/E	Info.
	4149											U/E	_
		Borrowing Authority Carried Forward		В								U/E	
2A	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		В								U/E	
2A	4171	Non-Allocation Transfers of Invested Balances - Receivable		В								U/E	
2A	4172	Non-Allocation Transfers of Invested Balances - Payable		В								U/E	
2A	4201	Total Actual Resources - Collected		В								U/E	
2A	4221	Unfilled Customer Orders Without Advance		В							F/E	U/E	
2A	4222	Unfilled Customer Orders With Advance		В								U/E	
2A	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		В								U/E	
2A	4251	Reimbursements and Other Income Earned - Receivable		В							F/E	U/E	
2A	4281	Actual Program Fund Subsidy Receivable		В								U/E	
2A	4283	Interest Receivable From Treasury		В								U/E	
2A	4285	Receivable From the Liquidating Fund		В								U/E	
2A	4286	Receivable From the Financing Fund		В								U/E	
2A	4287	Other Federal Receivables		В								U/E	
2A	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"		В								U/E	
2A	4394	Receipts Unavailable for Obligation Upon Collection		В								U/E	
2A	4397	Receipts and Appropriations Temporarily Precluded From Obligation		В								U/E	
2A	4398	Offsetting Collections Temporarily Precluded From Obligation		В								U/E	
2A	4801	Undelivered Orders - Obligations, Unpaid		В								U/E	
2A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		В								U/E	
2A	4901	Delivered Orders - Obligations, Unpaid		В								U/E	
2A	4908	Authority Outlayed Not Yet Disbursed		В								U	
\neg													
2B	Net Transfers	s, Balances, Actual (+ or -)											
2B	4176	Allocation Transfers of Prior-Year Balances		Е								U/E	
2B	4190	Transfers - Prior-Year Balances		Е								U	
2B	4191	Balance Transfers - Extensions of Availability Other Than Reappropriations		Е								U/E	
2B	4199	Transfer of Expired Expenditure Transfers - Receivable		Е								U/E	
2C	Anticipated T	ransfers, Balances (+ or -)											
2C	4180	Anticipated Transfers - Prior-Year Balances		Е								U	5
3	Spending Au	thority From Offsetting Collections (Gross)											
3A	Earned												
3A1	Collected												—
	Conected		I	l	l	I			1				1
	4212	Liquidation of Deficiency - Offsetting Collections		Е								U/E	

O	oo. Nopoli o	in Budget Execution and Budgetary Resources/1 for Fiscal 2004 Repor	till g			Heeci A		1 44 wilb 4 /^					
Line	USSGL	USSGL Account	Debit/	Bogin	Auth	Pub. Law		Attributes/2 Program	Reimb.	Avail.	Trans.	TAFS	Addl.
No	Acct	Title	Credit	_			Categ.	Rpt. Code		Time	Partner	Status/3	Info.
3A1	4260	Actual Collections of "governmental-type" Fees	0.00	E	.,,,,,		- utog.	p.a. o o a o	9			U/E	
3A1	4261	Actual Collections of Business-Type Fees		Е								U/E	
3A1	4262	Actual Collections of Loan Principal		Е								U/E	
3A1	4263	Actual Collections of Loan Interest		Е								U/E	
3A1	4264	Actual Collections of Rent		Е								U/E	
3A1	4265	Actual Collections From Sale of Foreclosed Property		Е								U/E	
3A1	4266	Other Actual Business-Type Collections From Non-Federal Sources		Е								U/E	
3A1	4267	Other Actual "governmental-type" Collections From Non-Federal Sources		Е								U/E	
3A1	4271	Actual Program Fund Subsidy Collected		Е								U/E	
3A1	4273	Interest Collected From Treasury		Е								U/E	
3A1	4275	Actual Collections From Liquidating Fund		Е								U/E	
3A1	4276	Actual Collections From Financing Fund		Е								U/E	
3A1	4277	Other Actual Collections - Federal		Е								U/E	
3A1	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		Е								U/E	
3A1	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		Е								U/E	
	D	F. 112											
3A2		rom Federal Sources		_							F/F	U/E	4
3A2	4251	Reimbursements and Other Income Earned - Receivable		E							F/E F/E	U/E	4
3A2 3A2	4251 4281	Reimbursements and Other Income Earned - Receivable		В							F/E	U/E	4
3A2	4281	Actual Program Fund Subsidy Receivable		E								U/E	4
3A2	4283	Actual Program Fund Subsidy Receivable		В								U/E	4
3A2 3A2	4283	Interest Receivable From Treasury		E								U/E	4
		Interest Receivable From Treasury		В									
3A2	4285	Receivable From the Liquidating Fund		Е								U/E	4
3A2	4285	Receivable From the Liquidating Fund		В								U/E	4
3A2	4286	Receivable From the Financing Fund		E								U/E	4
3A2	4286	Receivable From the Financing Fund		В								U/E	4
3A2	4287	Other Federal Receivables		E								U/E	4
3A2	4287	Other Federal Receivables		В								U/E	4
3B	Change In III	 nfilled Customer Orders (+ or -)											
	onungo in oi												
3B1	Advance Red	ceived											
3B1	4222	Unfilled Customer Orders With Advance	l	Е	 							U/E	4,13
3B1	4222	Unfilled Customer Orders With Advance		В								U/E	4,13
3B2	Without Adv	ance From Federal Sources											
3B2	4221	Unfilled Customer Orders Without Advance		Е	 						F/E	U/E	4,13
	I			. –	ı	1	Ī		1	1			

J	oo. Report of	i budget Execution and budgetary Resources/1 for Fiscal 2004 Repo	ung			110001 4							
	Lucco	luana.		1				Attributes/2			1		.
	USSGL	USSGL Account	Debit/	_				•	Reimb.		Trans.	TAFS	Addl.
No	Acct	Title	Credit	End/4	Type	No.	Categ.	Rpt. Code	Flag	Time	Partner	Status/3	Info.
3C		or Rest of Year, Without Advances											
3C	4060	Anticipated Collections From Non-Federal Sources	D	E								U	5
3C	4070	Anticipated Collections From Federal Sources	D	Е								U	5
3C	4210	Anticipated Reimbursements and Other Income	D	Е								U	5
3D	Transfers Fro	m Trust Funds											7
3D1	Collected												
3D1	4255	Appropriation Trust Fund Expenditure Transfers - Collected		Е								U/E	
3D2	Anticipated												
3D2	4215	Anticipated Appropriation Trust Fund Expenditure Transfers		Е								U	5
3D2	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		Е								U/E	4
3D2	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		В								U/E	4
3E	Subtotal												
4	Recoveries o	f Prior-Year Obligations											8
4A	Actual												
4A	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		Е								U/E	
4A	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E								U/E	
4B	Anticipated												
4B	4310	Anticipated Recoveries of Prior-Year Obligations	D	Е								U	5
5	Tomporarily	Not Available Pursuant to Public Law (-)											
5	4382	Rescission - New Budget Authority - Special and Trust TAFS Designated		Е		###-###						U	
5	4383	by Treasury as "Available" Rescission - Prior-Year - Special and Trust TAFS Designated by		Е		###-###						U	
5	4386	Treasury as "Available" Authority Permanently Unavailable for Obligation Pursuant to Public Law Special and Trust TAFS Designated by Treasury as "Available"		Е		###-###						U/E	
5	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary		Е		###-###						U	5
5	4397	Receipts and Appropriations Temporarily Precluded From Obligation		Е		###-###						U	4
5	4397	Receipts and Appropriations Temporarily Precluded From Obligation		В		###-###						U	4
5	4398	Offsetting Collections Temporarily Precluded From Obligation		Е		###-###						U	4

31 1	SF 133: Report on Budget Execution and Budgetary Resources/1 for Fiscal 2004 Reporting USSGL Account Attributes/2 Line USSGL USSGL Account Debit/ Begin Auth. Pub. Law Apport. Program Reimb. Avail. Trans. TAFS August Trans. TAFS August Trans. TAFS August Trans. TAFS August Tars Ta												1
Line	USSGL	USSGL Account	Debit/	Begin	Auth.	Pub. Law	Apport.	Program	Reimb.	Avail.	Trans.	TAFS	Addl.
No	Acct	Title	Credit	End/4	Туре		Categ.	Rpt. Code	Flag	Time	Partner	Status/3	Info.
5	4398	Offsetting Collections Temporarily Precluded From Obligation		В		###-###						U	4
5	4399	Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation		Е		###-###						U	
6	Permanenti	y Not Available											9
6A	Cancellation	s of Expired and No-Year Accounts(-)											
6A	4350	Canceled Authority		Е								U/E	
CD.	Frankad Da	distant ()											
6B	Enacted Re	• • • • • • • • • • • • • • • • • • • •		_									
6B	4392	Rescission - New Budget Authority		E		###-###						U	
6B	4393	Rescission - Prior-Year		E		###-###						U	
6B	4396	Authority Permanently Unavailable for Obligation Pursuant to Public Law		Е		###-###						U/E	
6C	Capital Tran	sfers and Redemption of Debt											
6C	4146	Actual Repayments of Debt, Current-Year Authority		Е								U/E	
6C	4147	Actual Repayments of Debt, Prior-Year Balances		Е								U/E	
6C	4151	Actual Capital Transfers to the General Fund of the Treasury, Current- Year Authority		Е								U/E	
6C	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances		Е								U/E	
6D	Other Autho	prity Withdrawn (-)											
6D	4130	Appropriation To Liquidate Contract Authority Withdrawn		Е								U/E	
6D	4133	Reductions of Contract Authority		E								U/E	
6D	4134	Contract Authority Withdrawn		E								U/E	
6D	4135	Contract Authority Liquidated		E	S							U/E	
6D	4140	Substitution of Borrowing Authority		E								U/E	
6D	4143	Reductions of Borrowing Authority		E								U/E	\vdash
6D	4144	Borrowing Authority Withdrawn		Е								U/E	
6D	4391	Adjustments to Indefinite No-Year Authority	С	Е								U	
c=	D	Dublis Laure)											
6E		Public Law (-)			_								ــــــ
6E	4135	Contract Authority Liquidated		E	Р	###-###						U/E	<u> </u>
6E	4136	Contract Authority To Be Liquidated by Trust Funds		E		###-###						U/E	4
6E	4136	Contract Authority To Be Liquidated by Trust Funds		В		###-###						U/E	4
6F	Anticipated	For the Rest of the Year (-)											
6F	4034	Anticipated Adjustments to Contract Authority		Е								U	5
6F	4044	Anticipated Reductions to Borrowing Authority		Е								U	5

	Scott Segin Addition 1 Togram Items Attail Italia Addition Additio												—
Line				•				•					Addl.
No	Acct	Title	Credit		Туре	No.	Categ.	Rpt. Code	Flag	Time	Partner	Status/3	
6F	4047	Anticipated Transfers to the General Fund of the Treasury		Е								U	5
7	Total Budget	ary Resources											
STAT	US OF BUDG	ETARY RESOURCES											
8	Obligations I	ncurred											_
8A	Direct												10
8A1	Category A												
8A1	4801	Undelivered Orders - Obligations, Unpaid		Е			Α	###	D			U/E	4
8A1	4801	Undelivered Orders - Obligations, Unpaid		В			Α	###	D			U/E	4
8A1	4802	Undelivered Orders - Obligations, Prepaid/Advanced		Е			Α	###	D			U/E	4
8A1	4802	Undelivered Orders - Obligations, Prepaid/Advanced		В			Α	###	D			U/E	4
8A1	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		Е			Α	###	D			U/E	
8A1	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		Е			Α	###	D			U/E	
8A1	4901	Delivered Orders - Obligations, Unpaid		Е			Α	###	D			U/E	4
8A1	4901	Delivered Orders - Obligations, Unpaid		В			Α	###	D			U/E	4
8A1	4902	Delivered Orders - Obligations, Paid		Е			Α	###	D			U/E	
8A1	4908	Authority Outlayed Not Yet Disbursed		Е			Α	###	D			U	4
8A1	4908	Authority Outlayed Not Yet Disbursed		В			Α	###	D			U	4
8A1	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		Е			Α	###	D			U/E	
8A1	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		Е			Α	###	D			U/E	
8A2	Total, Catego	IV B											
8A2	4801	Undelivered Orders - Obligations, Unpaid		Е	1		В	###	D			U/E	4
8A2	4801	Undelivered Orders - Obligations, Unpaid		В			В	###	D			U/E	4
8A2	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			В	###	D			U/E	4
8A2	4802	Undelivered Orders - Obligations, Prepaid/Advanced		В			В	###	D			U/E	4
8A2	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations,		E			В	###	D			U/E	

Line	USSGL	USSGL Account	Dalaire	D	A 47:			Attributes/2	Daimi	A	T	TAFC	A #1:**
Line No	Acct	Title	Debit/ Credit		Auth. Type	Pub. Law No.		-	Reimb.	Avail. Time	Trans. Partner	TAFS Status/3	Addi Info.
8A2	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	Credit	End/4	туре	NO.	B B	Rpt. Code ###	Flag D	Time	Partner	U/E	iiio.
8A2	4901	Delivered Orders - Obligations, Unpaid		Е			В	###	D			U/E	4
8A2	4901	Delivered Orders - Obligations, Unpaid		В			В	###	D			U/E	4
8A2	4902	Delivered Orders - Obligations, Paid		Е			В	###	D			U/E	
8A2	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		Е			В	###	D			U/E	
8A2	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		Е			В	###	D			U/E	
8A3	Exempt From	Apportionment											
8A3	4801	Undelivered Orders - Obligations, Unpaid		Е			С		D			U/E	4
8A3	4801	Undelivered Orders - Obligations, Unpaid		В			С		D			U/E	4
8A3	4802	Undelivered Orders - Obligations, Prepaid/Advanced		Е			С		D			U/E	4
8A3	4802	Undelivered Orders - Obligations, Prepaid/Advanced		В			С		D			U/E	4
8A3	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			С		D			U/E	
8A3	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		Е			С		D			U/E	
8A3	4901	Delivered Orders - Obligations, Unpaid		Е			С		D			U/E	4
8A3	4901	Delivered Orders - Obligations, Unpaid		В			С		D			U/E	4
8A3	4902	Delivered Orders - Obligations, Paid		Е			С		D			U/E	
8A3	4908	Authority Outlayed Not Yet Disbursed		Е			С		D			U	4
8A3	4908	Authority Outlayed Not Yet Disbursed		В			С		D			U	4
8A3	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			С		D			U/E	
8A3	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		Е			С		D			U/E	
8B	Reimbursable	9										1	11
8B1	Category A												
8B1	4801	Undelivered Orders - Obligations, Unpaid		Е			Α	###	R			U/E	4
8B1	4801	Undelivered Orders - Obligations, Unpaid		В			Α	###	R			U/E	4
8B1	4802	Undelivered Orders - Obligations, Prepaid/Advanced		Е			Α	###	R			U/E	4
8B1	4802	Undelivered Orders - Obligations, Prepaid/Advanced		В			Α	###	R			U/E	4
8B1	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations,		E			А	###	R			U/E	
8B1	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			А	###	R			U/E	
8B1	4901	Delivered Orders - Obligations, Unpaid		E			Α	###	R			U/E	4
8B1	4901	Delivered Orders - Obligations, Unpaid		В			Α	###	R			U/E	4
8B1	4902	Delivered Orders - Obligations, Paid		Е			Α	###	R			U/E	
8B1	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		Е			Α	###	R			U/E	

1	luccoi	luonos Assessad						Attributes/2	1				
Line No	USSGL Acct	USSGL Account	Debit/	•		Pub. Law		-	Reimb.		Trans.	TAFS	Addl.
8B1	4982	Title Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	Credit	End/4	Туре	No.	Categ.	Rpt. Code ###	Flag R	Time	Partner	Status/3 U/E	Info.
8B2	Total, Catego	ry B											
8B2	4801	Undelivered Orders - Obligations, Unpaid		Е			В	###	R			U/E	4
8B2	4801	Undelivered Orders - Obligations, Unpaid		В			В	###	R			U/E	4
8B2	4802	Undelivered Orders - Obligations, Prepaid/Advanced		Е			В	###	R			U/E	4
8B2	4802	Undelivered Orders - Obligations, Prepaid/Advanced		В			В	###	R			U/E	4
8B2	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		Е			В	###	R			U/E	
8B2	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		Е			В	###	R			U/E	
8B2	4901	Delivered Orders - Obligations, Unpaid		Е			В	###	R			U/E	4
8B2	4901	Delivered Orders - Obligations, Unpaid		В			В	###	R			U/E	4
8B2	4902	Delivered Orders - Obligations, Paid		E			В	###	R			U/E	
8B2	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		Е			В	###	R			U/E	
8B2	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		Е			В	###	R			U/E	
8B3	Exempt From	Apportionment											
8B3	4801	Undelivered Orders - Obligations, Unpaid		Е			С		R			U/E	4
8B3	4801	Undelivered Orders - Obligations, Unpaid		В			С		R			U/E	4
8B3	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			С		R			U/E	4
8B3	4802	Undelivered Orders - Obligations, Prepaid/Advanced		В			С		R			U/E	4
8B3	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			С		R			U/E	
8B3	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		Е			С		R			U/E	
8B3	4901	Delivered Orders - Obligations, Unpaid		Е			С		R			U/E	4
8B3	4901	Delivered Orders - Obligations, Unpaid		В			С		R			U/E	4
8B3	4902	Delivered Orders - Obligations, Paid		Е			С		R			U/E	
8B3	4908	Authority Outlayed Not Yet Disbursed		Е			С		R			U	4
8B3	4908	Authority Outlayed Not Yet Disbursed		В			С		R			U	4
8B3	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		Е			С		R			U/E	
8B3	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		Е			С		R			U/E	
													<u> </u>
8C	Subtotal												
9	Unobligated E] Balance											
9A	Apportioned			-						-			12

0	oo. Report of	i Budget Execution and Budgetary Resources/1 for Fiscal 2004 Repo	USSGL Account Attributes/2										
Line	USSGL	USSGL Account	Debit/	Begin	Auth.	Pub. Law	Apport.	Program	Reimb.	Avail.	Trans.	TAFS	Addl.
No	Acct	Title	Credit	End/4	Туре	No.	Categ.	Rpt. Code	Flag	Time	Partner	Status/3	Info.
9A1	Balance, Curr	rently Available											
9A1	4510	Apportionments		Е						Α		U	
9A1	4610	Allotments - Realized Resources		Е								U	
9A1	4700	Commitments		Е								U	
9A2	Anticipated (+	or -)											
9A2	4590	Apportionments Unavailable - Anticipated Resources		Е						Α		U	5
9B	Evennt From	Apportionment											
		• •		_								U	
9B	4620	Unobligated Funds Not Subject to Apportionment		Е								U	
9C	Other Availab	l le											
9C													
10	Unobligated E	Balance Not Available											13
10A	Annoutioned	For Subsequent Periods											
10A	4510	-								S		U	
10A 10A	4510	Apportionments	-	E						S		U	5
IUA	4590	Apportionments Unavailable - Anticipated Resources		Е						3		U	5
10B	Deferred												
10B	4430	Unapportioned Authority - OMB Deferral		Е								U	
10C	Withheld Pen	ding Rescission											
10C	4420	Unapportioned Authority - Pending Rescission		Е								U	
10D	Other												
10D	4060	Anticipated Collections From Non-Federal Sources	С	Е								U	5
10D	4070	Anticipated Collections From Federal Sources	С	E								U	5
10D	4210	Anticipated Reimbursements and Other Income	С	E								U	5
10D	4310	Anticipated Recoveries of Prior-Year Obligations	С	E								U	5
10D	4450	Unapportioned Authority	Ť	E								U	Ť
10D	4630	Funds Not Available for Commitment/Obligation		E								U	
10D	4650	Allotments - Expired Authority	1	E								E	
				_									
11	Total Status of	of Budgetary Resources	1										

Line	USSGL	USSGL Account	Debit/	Begin	Auth	Pub. Law		Attributes/2 Program	Reimb.	Avail	Trans.	TAFS	Addl.
No	Acct	Title	Credit	_			Categ.			Time		Status/3	Info.
RELA	TIONSHIP OF	OBLIGATIONS TO OUTLAYS			.,,,,								
12	Obligated Ba	lance, Net as of October 1											
12	4221	Unfilled Customer Orders Without Advance		В							F/E	U/E	
12	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		В								U/E	
12	4251	Reimbursements and Other Income Earned - Receivable		В							F/E	U/E	
12	4281	Actual Program Fund Subsidy Receivable		В								U/E	
12	4283	Interest Receivable From Treasury		В								U/E	
12	4285	Receivable From the Liquidating Fund		В								U/E	
12	4286	Receivable From the Financing Fund		В								U/E	
12	4287	Other Federal Receivables		В								U/E	
12	4801	Undelivered Orders - Obligations, Unpaid		В								U/E	
12	4901	Delivered Orders - Obligations, Unpaid		В								U/E	
13	Obligated Ba	lance Transferred, Net (+ or -)											
13	4199	Transfer of Expired Expenditure Transfers - Receivable		Е								U/E	
13	4230	Unfilled Customer Orders Without Advance - Transferred		Е							F/E	U/E	
13	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred		Е								U/E	
13	4233	Reimbursements and Other Income Earned - Receivable - Transferred		Е							F/E	U/E	
13	4234	Other Federal Receivables - Transferred		Е								U/E	
13	4831	Undelivered Orders - Obligations Transferred, Unpaid		Е								U/E	
13	4931	Delivered Orders - Obligations Transferred, Unpaid		Е								U/E	
14	Obligated Ba	iance, Net, End of Period I											
14A	Accounts Re	ceivable(-)											
14A	4199	Transfer of Expired Expenditure Transfers - Receivable		Е								U/E	-
14A	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E								U/E	
14A	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred		E								U/E	
14A	4233	Reimbursements and Other Income Earned - Receivable - Transferred		Е							F/E	U/E	
14A	4234	Other Federal Receivables - Transferred		Е								U/E	
14A	4251	Reimbursements and Other Income Earned - Receivable		Е							F/E	U/E	
14A	4281	Actual Program Fund Subsidy Receivable		Е								U/E	
14A	4283	Interest Receivable From Treasury		Е								U/E	
14A	4285	Receivable From the Liquidating Fund	1	Е								U/E	
14A	4286	Receivable From the Financing Fund	1	Е								U/E	
14A	4287	Other Federal Receivables		Е								U/E	
		omer Orders From Federal Sources (-)			ļ								L
14B	4221	Unfilled Customer Orders Without Advance		E							F/E	U/E	13
14B	4230	Unfilled Customer Orders Without Advance - Transferred	I	E			1	1	1		F/E	U/E	ı

OI 1	oo. Report of	n Budget Execution and Budgetary Resources/1 for Fiscal 2004 Repo	illig			USSGL A	ccount A	Attributes/2					
Line	USSGL	USSGL Account	Debit/	Begin	Auth.	Pub. Law	Apport.	Program	Reimb.	Avail.	Trans.	TAFS	Addl.
No	Acct	Title	Credit	End/4	Туре	No.	Categ.	Rpt. Code	Flag	Time	Partner	Status/3	Info.
14C	Undelivered (Orders (+)											
14C	4801	Undelivered Orders - Obligations, Unpaid		Е								U/E	
14C	4831	Undelivered Orders - Obligations Transferred, Unpaid		Е								U/E	
14C	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E								U/E	
14C	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		Е								U/E	
14D	Accounts Pag	• • • •											
14D	4901	Delivered Orders - Obligations, Unpaid		Е								U/E	
14D	4931	Delivered Orders - Obligations Transferred, Unpaid		Е								U/E	
14D	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		Е								U/E	
14D	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E								U/E	
15	Outlays												
15A	Disbursemen	ts (+)											
15A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		Е								U/E	4
15A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		В								U/E	4
15A	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		Е								U/E	
15A	4902	Delivered Orders - Obligations, Paid		Е								U/E	
15A	4908	Authority Outlayed Not Yet Disbursed		Е								U	4
15A	4908	Authority Outlayed Not Yet Disbursed		В								U	4
15A	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		Е								U/E	
15B	Collections (-)											
15B	4212	Liquidation of Deficiency - Offsetting Collections		Е								U/E	
15B	4222	Unfilled Customer Orders With Advance		Е								U/E	4,13
15B	4222	Unfilled Customer Orders With Advance		В								U/E	4,13
15B	4252	Reimbursements and Other Income Earned - Collected		Е								U/E	
15B	4255	Appropriation Trust Fund Expenditure Transfers - Collected		Е								U/E	
15B	4260	Actual Collections of "governmental-type" Fees		Е								U/E	
15B	4261	Actual Collections of Business-Type Fees		Е								U/E	
15B	4262	Actual Collections of Loan Principal		Е								U/E	
15B	4263	Actual Collections of Loan Interest		Е								U/E	
15B	4264	Actual Collections of Rent		Е								U/E	
15B	4265	Actual Collections From Sale of Foreclosed Property		Е								U/E	

Line	USSGL	USSCI Account	5	ı				Attributes/2			I -	T. F.	
No	Acct	USSGL Account Title	Debit/ Credit			Pub. Law No.		_	Reimb. Flag	Avail. Time	Trans. Partner	TAFS	Addl.
15B	4266	Other Actual Business-Type Collections From Non-Federal Sources	Credit	End/4	туре	NO.	Categ.	Rpt. Code	riag	Time	Parmer	Status/3	Info.
15B	4267	Other Actual "governmental-type" Collections From Non-Federal	-	E								U/E	
.02		Sources		_									
15B	4271	Actual Program Fund Subsidy Collected		E								U/E	
15B	4273	Interest Collected From Treasury		Е								U/E	
15B	4275	Actual Collections From Liquidating Fund		Е								U/E	
15B	4276	Actual Collections From Financing Fund		Е								U/E	
15B	4277	Other Actual Collections - Federal		Е								U/E	
15B	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered		Е								U/E	
	10=0	Orders - Obligations, Refunds Collected											
15B	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		Е								U/E	
		Obligations, Neturius Collected	1										
15C	Subtotal		1										
16	Less: Distribu	I Ited Offsetting Receipts											16
16	5100	Revenue From Goods Sold	1										15
16	5109	Contra Revenue for Goods Sold											15
16	5200	Revenue From Services Provided											15
16	5209	Contra Revenue for Services Provided											15
16	5310	Interest Revenue - Other											15
16	5311	Interest Revenue - Investments	1										15
16	5312	Interest Revenue - Loans Receivable/Uninvested Funds											15
16	5317	Contra Revenue for Interest Revenue - Loans Receivable											15
16	5318	Contra Revenue for Interest Revenue - Investments											15
16	5319	Contra Revenue for Interest Revenue - Other											15
16	5320	Penalties, Fines, and Administrative Fees Revenue											15
16	5329	Contra Revenue for Penalties, Fines, and Administrative Fees											15
16	5400	Benefit Program Revenue											15
16	5409	Contra Revenue for Benefit Program Revenue											15
16	5500	Insurance and Guarantee Premium Revenue											15
16	5509	Contra Revenue for Insurance and Guarantee Premium Revenue											15
16	5600	Donated Revenue - Financial Resources											15
16	5609	Contra Revenue for Donations - Financial Resources											15
16	5750	Expenditure Financing Sources - Transfers-In											15
16	5800	Tax Revenue Collected											15
16	5801	Tax Revenue Accrual Adjustment											15
16	5809	Contra Revenue for Taxes											15
16	5890	Tax Revenue Refunds											15
16	5900	Other Revenue											15
16	5909	Contra Revenue for Other Revenue											15
17	Net Outlays	This line is calculated.											
		Same as sum of amounts reported on lines 15C through 16.											16

FOOTNOTES AND ADDITIONAL INFORMATION:

- * Lines in bold typeface indicate new or modified USSGL accounts that are effective for fiscal 2005 but available for early implementation for fiscal 2004. Early implementation is strongly encouraged.
- 1/ This is a crosswalk from the USSGL to both the Report on Budget Execution and Budgetary Resources (SF 133) and the Statement of Budgetary Resources (SBR).

 Information on the SBR should be consistent with budget execution information on the SF 133. The SBR should include a separate column for non-budgetary Credit Program Financing accounts.
- 2/ Use USSGL budgetary attributes that are used for FACTS II reporting. For an explanation of the USSGL budgetary attributes, refer to the attachment "Fiscal 2004 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information" in Section IV.
- 3/ Shaded portion indicates that the attribute is supplied by FACTS II.
- 4/ When the SF 133 line numbers use both a beginning (B) and ending balance (E) for the same USSGL account, the beginning balance is subtracted from the ending balance in FACTS II.
- 5/ Zero for yearend preclosing trial balance.
- 6/ These USSGL accounts should equal the beginning balances of USSGL accounts 4450, 4650, and 4620.
- 7/ SF 133 lines 3D1 and 3D2 are rolled up to line 3D of the SBR.
- 8/ SF 133 lines 4A and 4B are rolled up to line 4 of the SBR.
- 9/ SF 133 lines 6A, 6B, 6C, 6D, 6E, and 6F are rolled up to line 6 of the SBR.
- 10/ SF 133 lines 8A1, 8A2, and 8A3 are rolled up to line 8A of the SBR.
- 11/ SF 133 lines 8B1, 8B2, and 8B3 are rolled up to line 8B of the SBR.
- 12/ SF 133 lines 9A1 and 9A2 are rolled up to line 9A of the SBR.
- 13/ SF 133 lines 10A, 10B, 10C, and 10D are rolled up to line 10 of the SBR.
- 14/ For yearend reporting of expiring Treasury Appropriation Fund Symbol accounts, obligations incurred must equal unfilled customer orders.
- 15/ The SBR is an agency-wide report. Offsetting receipts are included to reconcile to information in the Budget of the United States Government and the Combined Statement of Receipts, Outlays, and Balances of the United States Government. This line must agree with line 4 on the Statement of Financing and equal cash deposits to Treasury that are reported on SF 224, FMS 1219, and FMS 1220. Exclude amounts related to the change in receivables. Include revenue collected, deposited, and distributed in offsetting receipt accounts only.
- 16/ Lines 3E, 15C, 16, and 17 are not included on the SF 133 but are on the SBR.

T/L S2 04-02 (2004 Reporting) V - 16 September 2004

FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fiscal 2004 Reporting

	S 2108		USSGL Account			Account A		
Column		Manakan	Title	Begin	Auth.	Borrow.	Trans.	Addi
lumber	(RT7 Ind.)	Number	Title	End	Type	Source	Partner	Info
	For All Unex	pended Bala	l ances:					
1		Treasury A	ppropriation Fund Symbol					
2		Droclosing	Unexpended Balance - Treasury Supplied					
		Preciosing	Unlexpended Balance - Treasury Supplied					
3		N/A						
4			d and Obligated Balance Withdrawn/Canceled					
4		4350	Canceled Authority	E				
4		4391	Adjustments to Indefinite No-Year Authority	Е				
5		Postclosino	Unexpended Balance					
5		1010	Fund Balance With Treasury	Е				
				_				
6		Other Author						
	For Treasury	Appropriat	ion Fund Symbols With Unrealized Discounts:					
6	911	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	Е				2
6	911	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	E				2
	311	1021	Discount on occurries other man the bureau of the rubble best occurries	_				
	For Treasury	Appropriat	ion Fund Symbols With Imprest Funds:					
6	921	1120	Imprest Funds	E				2
6	921	1130	Funds Held by the Public	Е				2
	For Treasury	Annronriat	ion Fund Symbols With Unamortized Discounts or Premiums:					
	. c. moucury	прргорице	I I and Cymbole Wan Chambrazou Dioceane of Fromanie.					
6	931	1340	Interest Receivable	Е				4,5
6	931	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	Е				2,4
6	931	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	Е				2,4
0	024	1010	Association of Discount and Description on LLC. Transport, Constitute leaved by the Discount file Dublic D	_				2.4
6	931 931	1613 1631	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public D Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E E				2,4 2,4
6	931	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	E				2,4
	For Treasury	Appropriat	ion Fund Symbols With Investments in Treasury Securities					
	074	1010						
6	971 971	1610 1630	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E	 			2
O	9/1	1030	investments in 0.5. Treasury Zero Coupon bonds issued by the Bureau of the Public Debt					
	For Treasury	Appropriat	ion Fund Symbols With Investments in Agency Securities					
			, , , , , , , , , , , , , , , , , , ,					
6	972	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	Е				2
	Ган Ти	A	in Find Combals With Investments in New Federal Committee MATIONAL DAIL BOAR DETIREMENT	NIT INVE	CTM-N-	TDUCT	ND ON! >	
	For Treasury	Appropriat	ion Fund Symbols With Investments in Non-Federal Securities: NATIONAL RAILROAD RETIREME	NI INVE	SIMENT	IRUSTFU	ND ONL'	
6	973	1618	Market Adjustment - Investments	Е				2,3
6	973	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	E				2,3

FMS 2108: Yearend Closing Statement - Definite Borrowing Authority for Fiscal 2004 Reporting

	S 2108		ent - Definite Borrowing Authority for Fiscal 2004 Reporting USSGL Account		USSG	L Account	Attributes	
Column	Auth. Ind.			Begin	Auth	Borrow.	Trans.	Addl.
Number	(RT7 Ind.)	Number	Title	End	Type	Source	Partner	Info
1		Treasury A	ppropriation Fund Symbol					
2		Balance of	Borrowing Authority - Treasury Supplied					
3		Inorocco	Ind Rescissions					
3	951	4140	Substitution of Borrowing Authority	E		Т		2
3	962	4140	Substitution of Borrowing Authority	E		P		2
3	951	4141	Current-Year Borrowing Authority Realized	E		T		2
3	962	4141	Current-Year Borrowing Authority Realized	E		P		2
3	951	4143	Reductions of Borrowing Authority	E		T		2
3	962	4143		E		P		
3	951	4392	Reductions of Borrowing Authority Rescission - New Budget Authority	E	В	T		2
3	962			E	В	P		2
		4392	Rescission - New Budget Authority					
3	951 962	4393	Rescission - Prior-Year	E	В	T P		2
3	962	4393	Rescission - Prior-Year	E	В	Р		2
4		Borrowings	<u> </u> 					
4	951	4145	Borrowing Authority Converted to Cash	E		Т		2
4	962	4145	Borrowing Authority Converted to Cash	E		Р		2
5		N/A						
	CALC (2 +/-		Equals:					
6		Balance						
6	951	4140	Substitution of Borrowing Authority	E		T		2
6	962	4140	Substitution of Borrowing Authority	E		Р		2
6	951	4141	Current-Year Borrowing Authority Realized	E		T		2
6	962	4141	Current-Year Borrowing Authority Realized	E		Р		2
6	951	4143	Reductions of Borrowing Authority	E		T		2
6	962	4143	Reductions of Borrowing Authority	E		Р		2
6	951	4145	Borrowing Authority Converted to Cash	E		T		2
6	962	4145	Borrowing Authority Converted to Cash	E		Р		2
6	951	4149	Borrowing Authority Carried Forward	В		T		2
6	962	4149	Borrowing Authority Carried Forward	В		Р		2
6	951	4392	Rescission - New Budget Authority	E	В	Т		2
6	962	4392	Rescission - New Budget Authority	E	В	Р		2
6	951	4393	Rescission - Prior-Year	E	В	Т		2
6	962	4393	Rescission - Prior-Year	E	В	Р		2

FMS 2108: Yearend Closing Statement - Indefinite Borrowing Authority for Fiscal 2004 Reporting

	S 2108	l cutch	nent - Indefinite Borrowing Authority for Fiscal 2004 Reporting USSGL Account		USSG	L Account	∆ttributes .	
Column	Auth. Ind.		- COOSE / COOSEIN	Begin	Auth	Borrow.	Trans.	Addl.
Number	(RT7 Ind.)	Number	Title	End	Type	Source	Partner	Info
- Tuniboi	(itti iliai)	- rumbor	The	2.10	.,,,,,	000.00	T dittion	
1		Treasury A	ppropriation Fund Symbol					
2		Balance of	Borrowing Authority - Treasury Supplied					
3		Increases						
3	951	4141	Current-Year Borrowing Authority Realized	E		T		2
3	962	4141	Current-Year Borrowing Authority Realized	E		Р		2
4		Borrowing	s					
4	951	4145	Borrowing Authority Converted to Cash	Е		Т		2
4	962	4145	Borrowing Authority Converted to Cash	E		Р		2
_		A -II	4-					
5	054	Adjustmen		-		Т		
5	951	4140	Substitution of Borrowing Authority	E		l P		2
5	962	4140	Substitution of Borrowing Authority	E				2
5	951	4143	Reductions of Borrowing Authority	E		T		2
5	962	4143	Reductions of Borrowing Authority	E		Р		2
5	951	4144	Borrowing Authority Withdrawn	E		Т		2
5	962	4144	Borrowing Authority Withdrawn	E		Р		2
	CALC (2 + 3	-4-5) Als	o Equals:					
6	Ì	Balance						
6	951	4140	Substitution of Borrowing Authority	E		Т		2
6	962	4140	Substitution of Borrowing Authority	E		Р		2
6	951	4141	Current-Year Borrowing Authority Realized	E		Т		2
6	962	4141	Current-Year Borrowing Authority Realized	Е		Р		2
6	951	4143	Reductions of Borrowing Authority	Е		Т		2
6	962	4143	Reductions of Borrowing Authority	E		Р		2
6	951	4144	Borrowing Authority Withdrawn	Е		Т		2
6	962	4144	Borrowing Authority Withdrawn	E		Р		2
6	951	4145	Borrowing Authority Converted to Cash	E		Т		2
6	962	4145	Borrowing Authority Converted to Cash	E		Р		2
6	951	4149	Borrowing Authority Carried Forward	В		Т		2
6	962	4149	Borrowing Authority Carried Forward	В		Р		2

FMS 2108: Yearend Closing Statement - Definite Contract Authority for Fiscal 2004 Reporting

FMS	S 2108		USSGL Account		USSG	L Account	Attributes	
Column	Auth. Ind.			Begin	Auth	Borrow.	Trans.	Addl.
Number	(RT7 Ind.)	Number	Title	End	Type	Source	Partner	Info
1		Treasury A	 ppropriation Fund Symbol					
2		Balance of	Contract Authority - Treasury Supplied					
		Name Oamston	and Andrough					
3			act Authority					_
3	941	4131	Current-Year Contract Authority Realized	E				2
4		Appropriati	ions To Liquidate					
4	941	4135	Contract Authority Liquidated	E	Р			2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	Е				2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	В				2
5		Writeoffs F	 Restorations, or Adjustments					
5	941	4133	Reductions of Contract Authority	Е				2
5	941	4134	Contract Authority Withdrawn	E				2
5	941	4135	Contract Authority Liquidated	E	S			2
5	941	4392	Rescission - New Budget Authority	E	C			2
5	941	4393	Rescission - Prior-Year	E	С			2
	CALC (2 + 2	4 1/ 5\ A	In Family					
6	CALC (2 + 3		Unfunded Contract Authority					
6	941	4131	Current-Year Contract Authority Realized	E				2
6	941	4133	Reductions of Contract Authority	E				2
6	941	4134	Contract Authority Withdrawn	E				2
6	941	4135	Contract Authority Liquidated	E				2
6	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				2
6	941	4139	Contract Authority Fo Be Enquirated by Friden and S	В				2
6	941	4392	Rescission - New Budget Authority	E	С			2
6	941	4393	Rescission - Prior-Year	E	С			2

FMS	S 2108		USSGL Account		USSG	L Account	Attributes	
Column	Auth. Ind.			Begin	Auth	Borrow.	Trans.	Addl.
Number	(RT7 Ind.)	Number	Title	End	Type	Source	Partner	Info
1		Treasury A	ppropriation Fund Symbol					
2		Balance of	Contract Authority - Treasury Supplied					
3			act Authority					
3	941	4131	Current-Year Contract Authority Realized	E				2
4			ons To Liquidate					
4	941	4135	Contract Authority Liquidated	E	Р			2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	В				2
5		Writeoffs. F	 Restorations, or Adjustments					
5	941	4133	Reductions of Contract Authority	Е				2
5	941	4134	Contract Authority Withdrawn	E				2
5	941	4135	Contract Authority Liquidated	Е	S			2
	CALC (2 + 3		•					
6		Balance of	Unfunded Contract Authority					
6	941	4131	Current-Year Contract Authority Realized	E				2
6	941	4133	Reductions of Contract Authority	E				2
6	941	4134	Contract Authority Withdrawn	Е				2
6	941	4135	Contract Authority Liquidated	E				2
6	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				2
6	941	4139	Contract Authority Carried Forward	В				2

FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2004 Reporting

Column	FMS 2108			USSGL Account Attributes					
	Auth. Ind.			Begin	Auth	Borrow.	Trans.	Add	
lumber	(RT7 Ind.)	Number	Title	End	Type	Source	Partner	Inf	
	For all Trace	Annron	rigian Fund Cumhala						
	For all Treas	ury Approp	riation Fund Symbols:						
7		Reimburse	nents Earned and Refunds						
7		4081	Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred	Е					
7		4082	Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred	Е					
7		4083	Transfers - Current-Year Authority - Receivable - Transferred	Е					
7		4123	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable - Rescinded	Е					
7		4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable	Е					
7		4137	Transfers of Contract Authority	Е					
7		4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	Е					
7		4168	Allocations of Realized Authority - Not To Be Transferred From Invested Balances - Rescinded	Е					
7		4171	Non-Allocation Transfers of Invested Balances - Receivable	Е					
7		4199	Transfer of Expired Expenditure Transfers - Receivable	Е					
7		4225	Appropriation Trust Fund Expenditure Transfers - Receivable	Е					
7		4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	Е					
7		4233	Reimbursements and Other Income Earned - Receivable - Transferred	Е					
7		4234	Other Federal Receivables - Transferred	Е					
7		4251	Reimbursements and Other Income Earned - Receivable	Е			E/F		
7		4281	Actual Program Fund Subsidy Receivable	Е					
7		4283	Interest Receivable From Treasury	Е					
7		4285	Receivable From the Liquidating Fund	Е					
7		4286	Receivable From the Financing Fund	Е					
7		4287	Other Federal Receivables	Е					
8			stomer Orders						
8		4221	Unfilled Customer Orders Without Advance	E			E/F		
8		4230	Unfilled Customer Orders Without Advance - Transferred	Е			E/F		
9		Undelivere	d Oudana and Cantinate						
9		4801	d Orders and Contracts Undelivered Orders - Obligations, Unpaid	E					
9		4831	·	E					
9		4871	Undelivered Orders - Obligations Transferred, Unpaid Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E					
9		4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Recoveries Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E					
9		4001	Opward Adjustments of Phot-Teal Oridenvered Orders - Obligations, Oripaid					-	
10		Accounts F	l Payable and Other Liabilities						
10		4124	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable - Rescinded	Е					
10		4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable	Е					
10		4172	Non-Allocation Transfers of Invested Balances - Payable	E					
10		4901	Delivered Orders - Obligations, Unpaid	E					
10		4931	Delivered Orders - Obligations Transferred, Unpaid	E					
10		4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E					
10		4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E					
-									
	CALC (5 + 6	+7+8-9-	10) for Unexpended Balances; (6 - 9 - 10) for Definite Borrowing and Contract						

FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2004 Reporting

FMS	S 2108		USSGL Account	USSGL Account Attributes				
Column	Auth. Ind.			Begin	Auth	Borrow.	Trans.	Addl.
Number	(RT7 Ind.)	Number	Title	End	Type	Source	Partner	Info
11		Unobligate	d Balance					
11		4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	Е				
11		4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	Е				
11		4382	Rescission - New Budget Authority - Special and Trust TAFS Designated by Treasury as "Available"	Е				
11		4383	Rescission - Prior-Year - Special and Trust TAFS Designated by Treasury as "Available"	Е				
11		4386	Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS Designation	Е				
11		4394	Receipts Unavailable for Obligation Upon Collection	Е				
11		4397	Receipts and Appropriations Temporarily Precluded From Obligation	Е				
11		4398	Offsetting Collections Temporarily Precluded From Obligation	Е				
11		4399	Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation	Е				
11		4420	Unapportioned Authority - Pending Rescission	Е				
11		4430	Unapportioned Authority - OMB Deferral	Е				
11		4450	Unapportioned Authority	Е				
11		4510	Apportionments	Е				
11		4610	Allotments - Realized Resources	Е				
11		4620	Unobligated Funds Not Subject to Apportionment	Е				
11		4630	Funds Not Available for Commitment/Obligation	Е				
11		4650	Allotments - Expired Authority	Е				
11		4700	Commitments	Е				1

FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fiscal 2004 Reporting

ADDITIONAL INFORMATION:

1/ For an explanation of USSGL attributes, refer to the attachment "Fiscal 2004 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information" in Section IV.

2/ "Authorization Indicator" (RT7 Indicator) is used for Treasury Appropriation Fund Symbols (TAFS) that have Imprest Funds, Borrowing or Contract Authority, or Investments and includes the following subaccount codes:

911	Unrealized Discounts
921	Imprest Funds
931	Unamortized Discounts or Premiums
941	Contract Authority
951	Authority To Borrow From the Treasury
962	Authority To Borrow From the Public
971	Investments in Treasury Securities
972	Investments in Agency Securities
973	Investments in Non-Federal Securities

The undisbursed balances for these subaccount codes are reported in FMS 2108, Column 6.

- 3/ Authorization Indicator (RT7 Indicator) 973 is for use by National Railroad Retirement Investment Trust Fund ONLY.
- 4/ Authorization Indicator (RT7 Indicator) 931 can be used only when authorized by Treasury.
- 5/ For use with OMB approved Department of Defense trust funds ONLY. (OMB Circular No. A-11, Section 20.6)

Note: Shaded USSGL attributes indicate that the attribute domain value is supplied by FACTS II.

				2004 Reporting USSGL Account Title	USSGL Account Attributes							
	Pre/ Post				Federal/	Form and Content Notes						
10	rust	Däl	ACCI		NonFederal	Entity (E)	Covered (C)					
					NonFederal 1/	NonEnt (O)	NotCov (U)	Additional Information Required				
SS	ets											
ntra	govern	nment	al Asset	S								
Fι	ınd Ba	lance	With Tre									
	Post	Е	1010	Fund Balance With Treasury		E/O						
1	vestme											
ın	Post	_	1340	Interest Receivable	F	E		Related to investments				
	Post	E	1349	Allowance for Loss on Interest Receivable	F	E		Related to investments				
	Post	E	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	F*	E		Total to myodimone				
	Post	E	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F*	E						
	Post	E	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F*	E						
	Post	E	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F*	E						
	Post	Е	1618	Market Adjustment - Investments	F							
	Post	Е	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	F	E						
	Post	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	F	E						
	Post	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	F	E						
	Post	Е	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	F	Е						
	Post	E	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F*	E						
	Post	Е	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F*	Е						
	Post	E	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F*	Е						
	Post	E	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F*	Е						
	Post	E	1639	Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F*	Е						
	Post	E	1690	Other Investments	F	E						

ine P	re/	Trial	USSGL	USSGL Account Title	USSGL Account Attributes					
o P	ost	Bal	Acct		Federal/	Form and Cont	ent Notes			
					NonFederal 1/	Entity (E) NonEnt (O)	Covered (C) NotCov (U)	Additional Information Required		
Acc	ounts	Rece	eivable							
Р	ost	Е	1310	Accounts Receivable	F	E/O				
Р	Post	E	1319	Allowance for Loss on Accounts Receivable	F	E/O				
Р	Post	E	1320	Employment Benefit Contributions Receivable	F	E				
Р	Post	Е	1330	Receivable for Transfers of Currently Invested Balances	F*	E				
Р	Post	Е	1335	Expenditure Transfers Receivable	F*	E/O				
Р	Post	E	1340	Interest Receivable	F	E/O				
P	Post	E	1349	Allowance for Loss on Interest Receivable	F	E/O		Related to accounts receivable		
Р	Post	Е	1360	Penalties, Fines, and Administrative Fees Receivable	F	E/O		Related to accounts receivable		
P	ost	Е	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	F	E/O		Related to accounts receivable		
•		•								
		ceiva		T						
Ρ	Post	E	1340	Interest Receivable	F	E		Related to loans receivable		
Р	Post	E	1349	Allowance for Loss on Interest Receivable	F	E		Related to loans receivable		
Р	Post	E	1350	Loans Receivable	F	E				
Р	ost	Е	1359	Allowance for Loss on Loans Receivable	F	Е				
Р	Post	Ε	1360	Penalties, Fines, and Administrative Fees Receivable	F	Е		Related to loans receivable		
Р	Post	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	F	Е		Related to loans receivable		
011										
Othe		ΙE	1410	Advances to Others	F	E/O				
		E	1410	Prepayments	F	E/O				
_		E	1921	Receivable From Appropriations	F*	E		Do not use without permission from Treasury or OMB.		
P	ost	E	1990	Other Assets	F	E/O				
		•	•							
Total	I Intra	agove	rnmental	Assets CALC (15)	1					

				2004 Reporting USSGL Account Title	USSGL Account Attributes							
	Post				Federal/	Form and Con						
	•	•	•		NonFederal 1/	Entity (E) NonEnt (O)	Covered (C) NotCov (U)	Additional Information Required				
sse	ts Witl	h the l	Public									
Са	sh, Fo	reign	Currenc	y, and Other Monetary Assets								
	Post	Е	1110	Undeposited Collections	N*	E/O						
	Post		1120	Imprest Funds	N*	E/O						
	Post	E	1130	Funds Held by the Public	N*	E						
	Post	E	1190	Other Cash	N*	E/O						
	Post	E	1195	Other Monetary Assets	N*	E/O						
	Post	Е	1200	Foreign Currency	N*	E/O						
	Post	E	1531	Seized Monetary Instruments	N*	0						
1	Post	Е	1532	Seized Cash Deposited	N*	0						
lm	, ootmo	nto										
1111	restme Post	E	1340	Interest Receivable	N	E		Related to investments				
	Post	E	1349	Allowance for Loss on Interest Receivable	N	E		Related to investments				
	Post	Е	1618	Market Adjustment - Investments	N	Е						
	Post	Е	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N	Е						
	Post	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	N	E						
	Post	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	N	Е						
	Post	E	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	N	Е						
	Post	Е	1690	Other Investments	N	E						
sse	ts Witl	h the I	Public									
Ac	oount.	n Boo	eivable									
AC		E	1310	Accounts Receivable	N	E/O						
	Post	E	1319	Allowance for Loss on Accounts Receivable	N	E/O						
	Post	E	1320	Employment Benefit Contributions Receivable	N	E						
	Post	E	1340	Interest Receivable	N	E/O		Related to accounts receivable				
	Post	E	1349	Allowance for Loss on Interest Receivable	N	E/O		Related to accounts receivable				
	Post	Е	1360	Penalties, Fines, and Administrative Fees Receivable	N	E/O		Related to accounts receivable				
1	Post	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N	E/O		Related to accounts receivable				

				2004 Reporting	1					
				USSGL Account Title	USSGL Account Attributes					
No	Post	Post Bal Acc			Federal/	Form and Con				
					NonFederal 1/	Entity (E)	Covered (C)	Additional Information Descriped		
					1/	NonEnt (O)	NotCov (U)	Additional Information Required		
	axes R		able 1325	Taxes Receivable	N*	0				
						_				
10	Post	E	1329	Allowance for Loss on Taxes Receivable	N*	0				
				Related Foreclosed Property Interest Receivable	NI NI			Deleted to leave		
	Post		1340		N	E		Related to loans		
	Post	E	1349	Allowance for Loss on Interest Receivable	N	E		Related to loans		
11	Post	E	1350	Loans Receivable	N	E				
11	Post	Е	1359	Allowance for Loss on Loans Receivable	N	E				
11	Post	E	1360	Penalties, Fines, and Administrative Fees Receivable	N	E		Related to loans		
11	Post	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N	Е		Related to loans		
11	Post	Е	1399	Allowance for Subsidy	N*	E				
		E	1551	Foreclosed Property	N*	E				
11	Post	Е	1559	Foreclosed Property - Allowance	N*	E				
				Property		_				
	Post Post		1511 1512	Operating Materials and Supplies Held for Use Operating Materials and Supplies Held in Reserve for Future Use		E E				
12	POSI	_	1312	Operating Materials and Supplies field in Reserve for Future Ose						
12	Post	Е	1513	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable		E				
12	Post	Е	1514	Operating Materials and Supplies Held For Repair		E				
12	Post	Е	1519	Operating Materials and Supplies - Allowance		Е				
12	Post	Е	1521	Inventory Purchased for Resale		E				
12	Post	E	1522	Inventory Held in Reserve for Future Sale		E				
12	Post	Е	1523	Inventory Held for Repair		E				
12	Post	Е	1524	Inventory - Excess, Obsolete, and Unserviceable		E				
12	Post	Е	1525	Inventory - Raw Materials		E				
12	Post	E	1526	Inventory - Work-in-Process		E				
12	Post	E	1527	Inventory - Finished Goods		E				
12	Post	E	1529	Inventory - Allowance		E				
12	Post	Е	1541	Forfeited Property Held for Sale		E				
12	Post	Е	1542	Forfeited Property Held for Donation or Use		E				
12	Post	Е	1549	Forfeited Property - Allowance		Е				

				2004 Reporting	1			
_	-			USSGL Account Title			USSGL Account	Attributes
No	Post	Bal	Acct		Federal/	Form and Cont		
					NonFederal	Entity (E)	Covered (C)	
					1/	NonEnt (O)	NotCov (U)	Additional Information Required
12	Post	E	1561	Commodities Held Under Price Support and Stabilization Support		E		
				Programs				
12	Post	Е	1569	Commodities - Allowance		E		
12	Post	Е	1571	Stockpile Materials Held in Reserve		Е		
12	Post	E	1572	Stockpile Materials Held for Sale		E		
12	Post	E	1591	Other Related Property		E		
12	Post	E	1599	Other Related Property - Allowance		E		
Asse	ets Wit	h the l	Public					
L	_							
				nt, and Equipment				
13		E	1711	Land and Land Rights	N*	E		
13		E	1712	Improvements to Land	N*	E		
13	Post	E	1719	Accumulated Depreciation on Improvements to Land	N*	Е		
13	Post	E	1720	Construction-in-Progress	N*	E		
13	Post	Е	1730	Buildings, Improvements, and Renovations	N*	E		
13	Post	E	1739	Accumulated Depreciation on Buildings, Improvements, and	N*	Е		
				Renovations				
13		Е	1740	Other Structures and Facilities	N*	E		
13	Post	E	1749	Accumulated Depreciation on Other Structures and Facilities	N*	E		
13	Post	Е	1750	Equipment	N*	Е		
13	Post	E	1759	Accumulated Depreciation on Equipment	N*	E		
13	Post	E	1810	Assets Under Capital Lease	N*	Е		
13	Post	Е	1819	Accumulated Depreciation on Assets Under Capital Lease	N*	E		
13	Post	E	1820	Leasehold Improvements	N*	Е		
13	Post	Е	1829	Accumulated Amortization on Leasehold Improvements	N*	E		
13	Post	E	1830	Internal-Use Software	N*	Е		
13	Post	E	1832	Internal-Use Software in Development	N*			
13	Post	E	1839	Accumulated Amortization on Internal-Use Software	N*	Е		
13	Post	E	1840	Other Natural Resources	N*	Е		
13	Post	E	1849	Allowance for Depletion	N*	E		
13	Post	Е	1890	Other General Property, Plant, and Equipment	N*	Е		
13	Post	Е	1899	Accumulated Depreciation on Other General Property, Plant, and	N*	Е		
				Equipment				
			•					

				2004 Reporting	T							
				GL USSGL Account Title	F	USSGL Account Attributes Federal/ Form and Content Notes						
No	o Post Bal		Acct		Federal/							
					NonFederal	Entity (E)	Covered (C)	Additional Information Demoined				
					1/	NonEnt (O)	NotCov (U)	Additional Information Required				
	Other	1_	T									
14	Post		1410	Advances to Others	N	E/O						
14	Post	E	1450	Prepayments	N	E/O						
14	Post	E	1990	Other Assets	N	E/O						
4	F - 1 - 1 A		04107	0.44)								
15	otal A	ssets	CALC (614)								
14			-11:-1:11	14!								
intra	igoveri	nment	al Liabili	ties								
46 /	۱	to Do	د اما د									
	Accoun Post		2110	Accounts Payable	F		С					
<u>16</u> 16	Post		2120	Disbursements in Transit	F F		C					
16	Post		2140	Accrued Interest Payable	F		C	Related to accounts payable				
16	Post	E	2150	Payable for Transfers of Currently Invested Balances	F*		C	Trotated to accounts payable				
16	Post	<u>_</u>	2155	Expenditure Transfers Payable	F*		C					
16	Post	E	2170	Subsidy Payable to the Financing Account	F*		C/U					
16	Post	E	2179	Contra Liability for Subsidy Payable to the Financing Account	F*		C/U					
16	Post	_	2960	Accounts Payable From Canceled Appropriations	F		U					
10	Post	<u></u>	2900	Accounts Payable From Canceled Appropriations	Г		U					
17 [) obt											
17 L	Post	I	2140	Accrued Interest Payable	F		C/U	Related to debt				
17	Post	E	2510	Principal Payable to the Bureau of the Public Debt	F*		C/U	Ivelated to debt				
17	Post	E	2520	Principal Payable to the Ederal Financing Bank	F*		C/U					
17 17	Post	E	2530	Securities Issued by Federal Agencies Under General and Special	F		C/U					
17	Post	_	2550	Financing Authority			C					
17	Post	E	2531	Discount on Securities Issued by Federal Agencies Under General	F		С					
17	1 031	_	2331	and Special Financing Authority	'		C					
17	Post	E	2532	Premium on Securities Issued by Federal Agencies Under General	F		С					
17	Post	_	2532	and Special Financing Authority	F		C					
47	D	_	0500		_		0					
17	Post	E	2533	Amortization of Discount and Premium on Securities Issued by	F		С					
				Federal Agencies Under General and Special Financing Authority								
47	D 1	_	05.40	De Catagoria Conference			0/11					
17		E	2540	Participation Certificates	F F		C/U					
17	Post	E	2590	Other Debt	F		C/U					
40 4	246.04											
18 (Other Post	lΕ	2130	Contract Holdbacks	F		С					
18	Post	E	2190	Other Accrued Liabilities	F F		C/U					
18	Post	E	2213	Employer Contributions and Payroll Taxes Payable	F		C/U					
18	Post	드	2215	Other Post-Employment Benefits Due and Payable	F		C					
18	Post	<u></u>	2225	Unfunded FECA Liability	F*		U					
18	Post		2225	Other Unfunded Employment Related Liability	F"		U					
18			2310	Advances From Others	F		C					
10	Post	<u></u>	2310	Advances From Others	F		U					

Balance Sheet for Fiscal 2004 Reporting

				2004 Reporting USSGL Account Title	I		LICOCI Assessed	4. 844			
	-	-		USSGL Account Title	Fadaus!/	USSGL Account Attributes Federal/ Form and Content Notes					
lo	Post	Ваі	Acct								
					NonFederal 1/	Entity (E) NonEnt (O)	Covered (C) NotCov (U)	Additional Information Required			
8	Post	Е	2320	Deferred Credits	F		C/U				
3	Post	E	2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections	F		С				
8	Post	E	2940	Capital Lease Liability	F		C/U				
3	Post	F	2950	Liability for Subsidy Related to Undisbursed Loans	F*		C				
8		E	2970	Resources Payable to Treasury	F*		C				
	Post		2980	Custodial Liability	F		Ü				
8		E	2990	Other Liabilities	F		C/U				
				tal Liabilities CALC (1618)			0/0				
<u> </u>	otal III	ugo		0/120 (1010)							
iabi	lities V	Vith th	ne Public								
		• • • • • • • • • • • • • • • • • • • •									
0 A	ccoun	ts Pav	able								
0	Post		2110	Accounts Payable	N		С				
0	Post		2120	Disbursements in Transit	N		C				
	Post		2140	Accrued Interest Payable	N		C	Related to accounts payable			
		E	2960	Accounts Payable From Canceled Appropriations	N		Ü				
							_				
1 I	oan Gi	uarant	ee Liabi	litv							
	Post		2180	Loan Guarantee Liability	N*		С				
•	1 000	<u> </u>	2100	Econ Countries Elability			Ŭ				
2 D	ebt He	ld by	the Publ	ic							
2	Post		2140	Accrued Interest Payable	N		C/U	Related to debt			
	Post		2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	N		C/U				
2	Post	Е	2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	N		C/U				
2	Post	Е	2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	N		C/U				
2	Post	E	2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	N		C/U				
	Post	E	2540	Participation Certificates	N		C/U				
2	Post	E	2590	Other Debt	N		C/U				
				l Veterans' Benefits			_				
	Post	Е	2610	Actuarial Pension Liability	N*		C/U				
	Post	Е	2620	Actuarial Health Insurance Liability	N*		C/U				
3	Post	Е	2630	Actuarial Life Insurance Liability	N*		C/U				
3	Post	Е	2650	Actuarial FECA Liability	N*		C/U				
3	Post	E	2690	Other Actuarial Liabilities	N*		C/U				

				2004 Reporting				
				USSGL Account Title			USSGL Account	Attributes
No	Post	Bal	Acct		Federal/	Form and Con		
					NonFederal 1/	Entity (E) NonEnt (O)	Covered (C) NotCov (U)	Additional Information Required
24 I			al Cleanu	up and Disposal Costs				
24	Post	Е	2995	Estimated Cleanup Cost Liability	N		C/U	
	Benefit	s Due	and Pay					
25	Post			Entitlement Benefits Due and Payable	N*		C/U	
				the Public			_	
26	Post		2130	Contract Holdbacks	N		С	
26	Post		2190	Other Accrued Liabilities	N		C/U	
26		E	2210	Accrued Funded Payroll and Leave	N*		С	
26		E	2211	Withholdings Payable	N*		С	
26	Post	Е	2213	Employer Contributions and Payroll Taxes Payable	N		С	
26	Post	E	2215	Other Post-Employment Benefits Due and Payable	N		С	
26	Post	E	2216	Pension Benefits Due and Payable to Beneficiaries	N*		С	
26	Post	E	2217	Benefit Premiums Payable to Carriers	N*		С	
26	Post	E	2218	Life Insurance Benefits Due and Payable to Beneficiaries	N*		С	
26	Post	E	2220	Unfunded Leave	N*		U	
26	Post	E	2290	Other Unfunded Employment Related Liability	N		U	
26	Post	E	2310	Advances From Others	N		С	
26	Post	E	2320	Deferred Credits	N		C/U	
26	Post	E	2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections	N		С	
26	Post	Е	2910	Prior Liens Outstanding on Acquired Collateral	N*		U	
26	Post	E	2920	Contingent Liabilities	N*		C/U	
26	Post	E	2940	Capital Lease Liability	N		C/U	
26	Post	E	2980	Custodial Liability	N		U	
26	Post	Е	2990	Other Liabilities	N		C/U	
27 -	Γotal Li	iahiliti	ne	CALC (1926)				
	i Otai Li	abiliti	-	Oneo (1320)				
28 (Commi	tment	s and Co	ntingencies (Note 16)				
Net	Positio	n						
29 l			Appropri	iations				
29	Post			Unexpended Appropriations - Cumulative				
				f Operations				
30	Post	ĮΕ	3310	Cumulative Results of Operations				
31	Γotal N	et Pos	ition	CALC (29+30)				
<u> </u>								
32	Total Li	abiliti	es/Net Po	osition CALC (27+31)				

Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
 By definition, the USSGL account can only have this USSGL account attribute domain.

Statement of Net Cost for Fiscal 2004 Reporting

State	inent 0	n Net C	JUST IOI FIS	cal 2004 Reporting	Hecci	Account Attail		1
	-					Account Attrib		
	D /	T-4-1	110001	HOOOL Assessed Title		sted Trial Bal		Additional lefe median Denoised
	Pre/		USSGL	USSGL Account Title		Exchange/	Cust/	Additional Information Required
lo.	Post	Bal.	Account		NonFederal	Nonexch.	Noncust.	
rogr	ram Co	sts:						
	10 m A :							
rogr	ram A:							
Inti	700010	rnmon	tal Gross 0	Conto		<u> </u>		
			6100	Operating Expenses/Program Costs	F		+	Production
	Pre		6190	Contra Bad Debt Expense - Incurred for Others	F			Production
				Interest Expenses on Borrowing From the Bureau of	F			
	Pre	E	6310	the Public Debt and/or the Federal Financing Bank	F			Production
	Dro	г	6220		F	<u> </u>		Droduction
	Pre		6320 6330	Interest Expenses on Securities	F F			Production Draduction
	Pre			Other Interest Expenses				Production
	Pre	E	6400	Benefit Expense	F			Production, Nonproduction
	Pre		6720	Bad Debt Expense	F			Production
	Pre		6730	Imputed Costs	F			Production
	Pre		6790	Other Expenses Not Requiring Budgetary Resources	F			Production
	Pre	E	6800	Future Funded Expenses	F			Production, Nonproduction. Excludes non-recurring
								cleanup costs.
	Pre	Е	6850	Employer Contributions to Employee Benefit	F			Nonproduction
				Programs Not Requiring Current-Year Budget				
				Authority (Unobligated)				
	Pre	E	6900	Nonproduction Costs	F			Nonproduction. Report stewardship costs separately.
	Pre	E	7210	Losses on Disposition of Assets - Other	F	Х		Production, Nonproduction
	Pre	E	7211	Losses on Disposition of Investments	F	Х		Production, Nonproduction
	Pre	E	7212	Losses on Disposition of Borrowings	F	Х		Production, Nonproduction
	Pre	Е	7280	Unrealized Losses	F	Х		Production, Nonproduction
	Pre	Е	7290	Other Losses	F	Х		Production, Nonproduction
	Pre	Е	7300	Extraordinary Items	F	Х		Production, Nonproduction
	Pre	E	7500	Distribution of Income - Dividend	F	Х		Production, Nonproduction
								,
Les	ss: Intr	agove	rnmental E	arned Revenues				
		E	5100	Revenue From Goods Sold	F	X*		
	Pre	Е	5109	Contra Revenue for Goods Sold	F	X*		
	Pre	E	5200	Revenue From Services Provided	F	X*		1
	Pre	E	5209	Contra Revenue for Services Provided	F	X*		1
	Pre	E	5310	Interest Revenue - Other	F	X	Α	
	Pre		5311	Interest Revenue - Investments	F	X	A	
	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested	F.	X	A	
		_		Funds	·		, ,	
	Pre	E	5317	Contra Revenue for Interest Revenue - Loans	F	Х	Α	
		_		Receivable			, ,	
2	Pre	E	5318	Contra Revenue for Interest Revenue - Investments	F	Х	Α	

Statement of Net Cost for Fiscal 2004 Reporting

Jiaie	lileilt C	INCL	J	cal 2004 Reporting	Heeci	Account Attrib	utoc/1	
						sted Trial Bal		Additional Information Dequired
	Dun /	Twint	USSGL	LICCOL Associat Title				
.ine	Pre/			USSGL Account Title		/ Exchange/	Cust/	Additional Information Required
0.	Post	ваі.	Account		NonFederal	Nonexch.	Noncust.	
	Pre	E	5319	Contra Revenue for Interest Revenue - Other	F	Х	Α	
	_		5320	Penalties, Fines, and Administrative Fees Revenue	F	X	Α	
)		E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	F	Х	Α	
	Pre	E	5400	Benefit Program Revenue	F	Х		
	Pre	E	5409	Contra Revenue for Benefit Program Revenue	F	X		
	Pre	E	5500	Insurance and Guarantee Premium Revenue	F	X*		
	Pre	E	5509	Contra Revenue for Insurance and Guarantee	F			
		_		Premium Revenue		X*		
	Pre	E	5900	Other Revenue	F	X		
	Pre	Ē	5909	Contra Revenue for Other Revenue	F	X		
	Pre	E	7110	Gains on Disposition of Assets - Other	F	X		Production, Nonproduction
	Pre	E	7111	Gains on Disposition of Investments	F	X		Production, Nonproduction
	Pre	E	7112	Gains on Disposition of Borrowings	F	X		Production, Nonproduction
	Pre	E	7180	Unrealized Gains	F	Х		Production, Nonproduction
	Pre	E	7190	Other Gains	F	X		Production, Nonproduction
								, , , , , , , , , , , , , , , , , , , ,
Int	ragove	rnmen	tal Net Cos	ets				
3			CALC (1 -					
			,					
Gr	oss Co	sts Wi	th the Publ	lic				
	Pre	E	6100	Operating Expenses/Program Costs	N			Production
	Pre	E	6190	Contra Bad Debt Expense - Incurred for Others	N			Production
	Pre	E	6199	Adjustment to Subsidy Expense	N			Production
	Pre		6320	Interest Expenses on Securities	N			Production
	Pre	E	6330	Other Interest Expenses	N			Production
	Pre	E	6400	Benefit Expense	N			Production, Nonproduction
	Pre	E	6500	Cost of Goods Sold	N			Production
	Pre	E	6600	Applied Overhead	N			Production
	Pre	E	6610	Cost Capitalization Offset	N			Production
	Pre	E	6710	Depreciation, Amortization, and Depletion	N			Production
	Pre	E	6720	Bad Debt Expense	N			Production
	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources				Production
	Pre		6800	Future Funded Expenses	N			Production, Nonproduction
	Pre	E	6900	Nonproduction Costs	N			Nonproduction. Report stewardship costs separately.
	Pre	E	7210	Losses on Disposition of Assets - Other	N	Х		Production, Nonproduction
	Pre	E	7211	Losses on Disposition of Investments	N	Х		Production, Nonproduction
	Pre	E	7212	Losses on Disposition of Borrowings	N	Х		Production, Nonproduction
	Pre	E	7280	Unrealized Losses	N	Х		Production, Nonproduction
$\overline{}$	Pre	E	7290	Other Losses	N	Х		Production, Nonproduction

Statement of Net Cost for Fiscal 2004 Reporting

Jiaie				cai 2004 Reporting	Heech	Account Attrib	uitos/1	1
						sted Trial Bala		
Line	Pre/	Trial	USSGL	USSGL Account Title		Exchange/	Cust/	Additional Information Required
_	Post	-	Account	USSGL Account Title	NonFederal	Nonexch.	Noncust.	Additional information Required
NO.	Post	Баі.	Account		NonFederal	Nonexch.	Noncust.	
1	Pre	E	7300	Extraordinary Items	N	Х		Production, Nonproduction
- 4		E	7500	Distribution of Income - Dividend	N	X		Production, Nonproduction
			7600	Changes in Actuarial Liability	N			Production, Nonproduction
		_	7000	Changes in Actualian Elability	.,			1 Toddottori, Noriproduction
5 Les	s: Far	ned Re	evenues Fr	om the Public				
5			5100	Revenue From Goods Sold	N	X*		
5			5109	Contra Revenue for Goods Sold	N	X*		
5			5200	Revenue From Services Provided	N	X*		
5		Ē	5209	Contra Revenue for Services Provided	N	X*		
5	_		5310	Interest Revenue - Other	N	X	Α	
5		E	5311	Interest Revenue - Investments	N	X	A	
			5312	Interest Revenue - Loans Receivable/Uninvested	N	X	A	
Ŭ		-	00.2	Funds	.,		'	
5	Pre	E	5317	Contra Revenue for Interest Revenue - Loans	N	Х	Α	
•		_		Receivable	.,		1	
5	Pre	Е	5318	Contra Revenue for Interest Revenue - Investments	N	Х	Α	
5			5319	Contra Revenue for Interest Revenue - Other	N	X	A	
5		E	5320	Penalties, Fines, and Administrative Fees Revenue	N	Х	Α	
5		E	5329	Contra Revenue for Penalties, Fines, and	N	Х	Α	
				Administrative Fees				
5	Pre	Е	5400	Benefit Program Revenue	N	Х		
5	Pre	Е	5409	Contra Revenue for Benefit Program Revenue	N	X		
5	Pre	E	5500	Insurance and Guarantee Premium Revenue	N	X*		
5	Pre	E	5509	Contra Revenue for Insurance and Guarantee	N			
				Premium Revenue		X*		
5	Pre	Е	5900	Other Revenue	N	Х		
5	Pre	E	5909	Contra Revenue for Other Revenue	N	Х		
5	Pre	E	7110	Gains on Disposition of Assets - Other	N	Х		Production, Nonproduction
5	Pre	E	7111	Gains on Disposition of Investments	N	Х		Production, Nonproduction
5	Pre	E	7112	Gains on Disposition of Borrowings	N	X		Production, Nonproduction
5	Pre	Е	7180	Unrealized Gains	N	Х		Production, Nonproduction
5	Pre	E	7190	Other Gains	N	X		Production, Nonproduction
6 Net	Costs	With	the Public					
6			CALC (4 - :	5)				
7 Tot	Total Net Costs							
7			CALC (3 +	6)				

Statement of Net Cost for Fiscal 2004 Reporting

					USSGI	Account Attrib	utes/1	
					Adjusted Trial Balance			
Line	Pro/	Trial	USSGL	USSGL Account Title		Exchange/	Cust/	Additional Information Required
-	Post	_	Account	COOCE ACCOUNT THE	NonFederal		Noncust.	Additional information Required
110.	1 031	Dai.	Account		Nom ederal	Nonexcii.	Noncust.	
							1	
8 Cos	sts Not	t Assic	ned to Pro	grams				
8		E	6400	Benefit Expense	F/N			Nonproduction. Cost not assigned to programs.
8		Е	6800	Future Funded Expenses	F/N			Nonproduction. Cost not assigned to programs.
8		Е	6850	Employer Contributions to Employee Benefit	F			Nonproduction. Cost not assigned to programs.
				Programs Not Requiring Current-Year Budget				
				Authority (Unobligated)				
8	Pre	Е	6900	Nonproduction Costs	F/N			Nonproduction. Cost not assigned to programs.
8		Е	7210	Losses on Disposition of Assets - Other	N	Х		Nonproduction. Cost not assigned to programs.
8	Pre	Е	7211	Losses on Disposition of Investments	F/N	Х		Nonproduction. Cost not assigned to programs.
8	Pre	E	7212	Losses on Disposition of Borrowings	F	Х		Nonproduction. Cost not assigned to programs.
8	Pre	E	7280	Unrealized Losses	F/N	Х		Nonproduction. Cost not assigned to programs.
8	Pre	Е	7290	Other Losses	F/N	X		Nonproduction. Cost not assigned to programs.
8	Pre	Е	7300	Extraordinary Items	F/N	X		Nonproduction. Cost not assigned to programs.
8	Pre	Е	7500	Distribution of Income - Dividend	F/N	X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7600	Changes in Actuarial Liability	N			Nonproduction. Cost not assigned to programs.
9 Les				ot Attributed to Programs				
9		Е	5310	Interest Revenue - Other	F/N	X		Exchange revenue not attributable to programs.
9		Е	5311	Interest Revenue - Investments	F/N	X		Exchange revenue not attributable to programs.
9	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested	F/N	Х		Exchange revenue not attributable to programs.
	_	_		Funds		.,		
9	Pre	E	5317	Contra Revenue for Interest Revenue - Loans	F/N	Х		Exchange revenue not attributable to programs.
	D==	_	5040	Receivable Contra Revenue for Interest Revenue - Investments	E/NI	V	1	Evelope a verse per estable to programs
9 9		E E	5318 5319	Contra Revenue for Interest Revenue - Investments Contra Revenue for Interest Revenue - Other	F/N F/N	X		Exchange revenue not attributable to programs. Exchange revenue not attributable to programs.
9		E	5900	Other Revenue	F/N F/N	X	+	Exchange revenue not attributable to programs.
9		E	5900	Contra Revenue for Other Revenue	F/N	X	+	Exchange revenue not attributable to programs. Exchange revenue not attributable to programs.
9		E	7110	Gains on Disposition of Assets - Other	N N	X	1	Nonproduction. Cost not assigned to programs.
9		E	7111	Gains on Disposition of Investments	F/N	X	1	Nonproduction. Cost not assigned to programs.
9		E	7112	Gains on Disposition of Borrowings	F	X	+	Nonproduction. Cost not assigned to programs.
9		E	7180	Unrealized Gains	F/N	X	+	Nonproduction. Cost not assigned to programs.
9		E	7190	Other Gains	F/N	X	†	Nonproduction. Cost not assigned to programs.
_	. 10	_	7 100	Outor Gamo	1 // 1		†	recorproduction. Cost not assigned to programs.
10 N	et Cost	of On	erations	<u> </u>			†	
10	. 5031	. 	CALC (7 +	8 - 9)		+	†	

^{*} By definition, the USSGL account can only have this USSGL account attribute domain.

Footnotes:

^{1 -} Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

^{2 -} USSGL account attribute domains F and N should only be used to identify account transactions with another Federal trading partner (F) or transactions with a non-Federal trading partner (N).

							USSGL Ac	count Attributes/1	
							Adjuste	d Trial Balance	
Cum. Res. of Oper.	Unexp. Approp.	Line	Pre/ Post	Trial Bal	USSGL Account	USSGL Account Title	Exch./ Nonexch.	Custodial/ Noncust.	Additional Information Required
o Oper.	дрргор.	140.	rusi	Dai.	Account	Title	NOTICACII.	Noncust.	
		1	Regin	nina B	alances				
	Х		Pre	В	3100	Unexpended Appropriations - Cumulative			
Х			Pre	В	3310	Cumulative Results of Operations			
					0010	Carratative researce of experiations			
		2	Prior-	Period	Adjustme	nts (+/-)			
	Х			E	3108	Unexpended Appropriations - Prior-Period			
						Adjustments - Restated			
Х		2	Pre	E	5708	Expended Appropriations - Prior-Period			
•		_		_	0.00	Adjustments - Restated			
Х		2	Pre	Е	7401	Prior-Period Adjustments - Restated			
	Х		Pre	E	3109	Unexpended Appropriations - Prior-Period			
						Adjustments - Not Restated			
Х		2	Pre	Е	5709	Expended Appropriations - Prior-Period			
						Adjustments - Not Restated			
Х		2	Pre	Е	7400	Prior-Period Adjustments - Not Restated			
			Begin	ning B		s Adjusted			
Χ	X	3			CALC (1	2)			
		Budg	etary	Financ	ing Source	es:			
			Appro		ns Receiv				
	Х	4		E	3101	Unexpended Appropriations -			Should tie to the Statement of Budgetary
						Appropriations Received			Resources, line 1A, except for trust and specia
									funds and during a continuing resolution.
				L	<u> </u>	11.40.14(1)			
	V	5				erred-In/Out (+/-)			Dabit Dagger (Oardit January)
	X			E	3102	Unexpended Appropriations - Transfers-In			Debit - Decreases/Credit - Increases
	Х	5	Pre	E	3103	Unexpended Appropriations - Transfers-			Debit - Decreases/Credit - Increases
						Out			
		6	Other	Δdine	tments (Pa	 escissions, etc.) (+/-)			
	Х		Pre	E	3106	Unexpended Appropriations - Adjustments	1		Debit - Decreases/Credit - Increases
Х		-	Pre	E	5790	Other Financing Sources	1		Relating to adjustments. Debit - Decreases /Cr
^		ا	. 10	-	0700	Other I marioring Courses			- Increases

							USSGL Account Attributes/1		
								d Trial Balance	
Cum. Res.	Unexp.	Line		Trial	USSGL	USSGL Account	Exch./	Custodial/	Additional Information Required
of Oper.	Approp.	No.	Post	Bal.	Account	Title	Nonexch.	Noncust.	
		7		opriatio	ons Used				
	Χ	7	Pre	Е	3107	Unexpended Appropriations - Used			Debit - Decreases/Credit - Increases
Χ		7	Pre	Е	5700	Expended Appropriations			Debit - Decreases/Credit - Increases
		8	None	xchan	ge Revenue				
Χ		8	Pre	E	5310	Interest Revenue - Other	Т	Α	
Х		8	Pre	Е	5311	Interest Revenue - Investments	Т	Α	
						Interest Revenue - Loans			
Χ		8	Pre	E	5312	Receivable/Uninvested Funds	Т	Α	
						Contra Revenue for Interest Revenue -			
Χ		8	Pre	E	5317	Loans Receivable	Т	Α	
						Contra Revenue for Interest Revenue -			
Χ		8	Pre	E	5318	Investments	Т	Α	
Х		8	Pre	E	5319	Contra Revenue for Interest Revenue -	Т	Α	
						Other			
Х		8	Pre	Е	5320	Penalties, Fines, and Administrative Fees	Т	Α	
						Revenue			
Χ		8	Pre	Е	5329	Contra Revenue for Penalties, Fines, and	Т	Α	
						Administrative Fees			
Χ		8	Pre	Е	5400	Benefit Program Revenue	Т		
Χ		8	Pre	Е	5409	Contra Revenue for Benefit Program	Т		
						Revenue			
Х		8	Pre	Е	5800	Tax Revenue Collected	T*	Α	Reported by recipient/noncust. Entity only
Х		8	Pre	E	5801	Tax Revenue Accrual Adjustment	T*	Α	Reported by recipient/noncust. Entity only
Х		8	Pre	Е	5809	Contra Revenue for Taxes	T*	Α	Reported by recipient/noncust. Entity only
Х		8	Pre	Е	5890	Tax Revenue Refunds	T*	Α	Reported by recipient/noncust. Entity only
Х		8	Pre	Е	5900	Other Revenue	Т	Α	
Х		8	Pre	Е	5909	Contra Revenue for Other Revenue	Т	Α	
		9	Dona	tions a	nd Forfeitu	ires of Cash and Cash Equivalents			
Х		9	Pre	Е	5600	Donated Revenue - Financial Resources	T*		
Х		9	Pre	E	5609	Contra Revenue for Donations - Financial	T*		
						Resources			
Х		9	Pre	Е	5900	Other Revenue	Т		Budgetary. Related to forfeitures of cash and cash
				-			-		equivalents.
Х		9	Pre	Е	5909	Contra Revenue for Other Revenue	Т		Budgetary. Related to forfeitures of cash and cas
					1				equivalents.

Statement	of Chang	es in l	Net Po	sition	for Fiscal 2	2004 Reporting			
							USSGL Ac	count Attributes/1	
							Adjuste	d Trial Balance	
um. Res.	Unexp.	Line	Pre/	Trial	USSGL	USSGL Account	Exch./	Custodial/	Additional Information Required
f Oper.	Approp.	No.	Post	Bal.	Account	Title	Nonexch.	Noncust.	
		10	Trans	fers-In	Out Witho	ut Reimbursement (+/-)			
Х		10		E	5740	Appropriated Earmarked Receipts			
^				_	01 10	Transferred In			
Х		10	Pre	E	5745	Appropriated Earmarked Receipts			
						Transferred Out			
Х		10	Pre	E	5750	Expenditure Financing Sources - Transfers-In			
Х		10	Pre	E	5755	Nanovnanditura Financina Courses			
		10	rie			Nonexpenditure Financing Sources - Transfers-In			
Х		10	Pre	E	5760	Expenditure Financing Sources - Transfers- Out			
Х		10	Pre	E	5765	Nonexpenditure Financing Sources - Transfers-Out			
		11				cing Sources (+/-)			
Χ		11	Pre	E	5790	Other Financing Sources			Budgetary
Χ		11	Pre	Е	7110	Gains on Disposition of Assets - Other	Т		Budgetary
Χ		11	Pre	E	7111	Gains on Disposition of Investments	Т		Budgetary
Χ		11	Pre	E	7112	Gains on Disposition of Borrowings	Т		Budgetary
Χ		11	Pre	E	7180	Unrealized Gains	T		Budgetary
Χ		11	Pre	E	7190	Other Gains	T		Budgetary
Χ		11	Pre	E	7210	Losses on Disposition of Assets - Other	T		Budgetary
Χ		11	Pre	E	7211	Losses on Disposition of Investments	Т		Budgetary
Х		11	Pre	E	7212	Losses on Disposition of Borrowings	Т		Budgetary
Χ		11	Pre	E	7280	Unrealized Losses	T		Budgetary
Χ		11	Pre	E	7290	Other Losses	Т		Budgetary
Χ		11	Pre	E	7500	Distribution of Income - Dividend	Т		Budgetary
		Othe	r Finai	ncing S	Sources:				
		12	Donat			res of Property			
Х		12	Pre	E	5610	Donated Revenue - Nonfinancial Resources	T*		
Х		12	Pre	Е	5619	Contra Donated Revenue - Nonfinancial Resources	T*		
Х		12	Pre	Е	5900	Other Revenue	Т		No budgetary impact. Related to forfeitures of properties.
Х		12	Pre	E	5909	Contra Revenue for Other Revenue	Т		No budgetary impact. Related to forfeitures of properties.

Otatement	or oriang	03 111		3111011	101 1 13041 2	2004 Reporting	USSGI Ac	count Attributes/1	
				Count Attributes/1					
							Adjusted	d Trial Balance	
Cum. Res.	Unexp.	Line	Pre/	Trial	USSGL	USSGL Account	Exch./	Custodial/	Additional Information Required
of Oper.	Approp.	No.	Post	Bal.	Account	Title	Nonexch.	Noncust.	
		40	T	£ l	/O4 \\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	A Deliver was and (11)			
Х		13	Pre	Ters-in	5720	ut Reimbursement (+/-) Financing Sources Transferred In Without			
Χ		13	Pre	E	5/20	Reimbursement			
Х		13	Pre	E	5730	Financing Sources Transferred Out Without Reimbursement			
		14	Imput	ed Fin	ancing Fro	m Costs Absorbed by Others			
Х		14	Pre	E	5780	Imputed Financing Sources			
				_	0.00	map area a manner of a consecutive for the con			
		15	Other	(+/-)					
Х		15	Pre	È	5790	Other Financing Sources			No budgetary impact.
Χ		15	Pre	E	5799	Adjustment of Appropriations Used			No budgetary impact.
Х		15	Pre	Е	5900	Other Revenue	Т		Portion associated with nonexchange revenue. Nonbudgetary
Х		15	Pre	Е	5909	Contra Revenue for Other Revenue	Т		Portion associated with nonexchange revenue. Nonbudgetary
Х		15	Pre	E	7110	Gains on Disposition of Assets - Other	Т		No budgetary impact.
Х		15	Pre	E	7111	Gains on Disposition of Investments	Т		No budgetary impact.
Х		15	Pre	E	7112	Gains on Disposition of Borrowings	Т		No budgetary impact.
Х		15	Pre	E	7180	Unrealized Gains	Т		No budgetary impact.
Х		15	Pre	E	7190	Other Gains	Т		No budgetary impact.
Χ		15	Pre	E	7210	Losses on Disposition of Assets - Other	T		No budgetary impact.
Χ		15	Pre	E	7211	Losses on Disposition of Investments	Т		No budgetary impact.
Χ		15	Pre	E	7212	Losses on Disposition of Borrowings	Т		No budgetary impact.
Χ		15	Pre	E	7280	Unrealized Losses	Т		No budgetary impact.
Χ		15	Pre	E	7290	Other Losses	Т		No budgetary impact.
Χ		15	Pre	Е	7500	Distribution of Income - Dividend	Т		No budgetary impact.
		16	Total	Financ	ing Source	es e			
Х		16	. ota.		(615)	<u> </u>			
	Х	16		CALC					
Х		17	Net C	ost of	Operations	s (+/-) 			
	 	18	Endin	g Bala	nces				
Х		18	Liidii		((3+16) -17	<u>'</u> ')			Should equal the ending amount reported as net position on the Balance Sheet.
	Х	18		CALC	(3 + 16)				Should equal the ending amount reported as net position on the Balance Sheet.

 $^{^{\}star}\,$ By definition, the USSGL account can only have this USSGL attribute domain.

Footnote:

1 - Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

Otato	, inches	01 1 111	l	r Fiscal 2004 Reporting	HISSEL Acco	ount Attributes/1	T
						Trial Balance	
Lino	Dro/	Trial	HESCI	USSGL Account	Federal/	Exch./	
			Account		NonFed	Nonexch.	Additional Information Required
10	rusi	Dai	Account	Title	Nonreu	Nonexcii.	Additional information Required
Reso	urces	Used	to Financ	ce Activities:			
1000	1	-		7104714007			
Budo	etarv	Resou	irces Obl	igated			
	ĺ						
1	Obliga	ations	Incurred	(Must = SBR line 8)			
		E-B		Undelivered Orders - Obligations, Unpaid			
1	Pre	E-B	4802	Undelivered Orders - Obligations, Prepaid/Advanced			
1	Pre	Е	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid			
1	Pre	E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced			
		E-B		Delivered Orders - Obligations, Unpaid			
		E E	4902	Delivered Orders - Obligations, Paid			
		E-B		Authority Outlayed Not Yet Disbursed			
		E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			
1	Pre	Е	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid			
_	1	Cman	aliasa Assab	posity. From Officetting Collections and Decoveries (Next - FOV SBR line 2, 4)/2			
			4212	nority From Offsetting Collections and Recoveries (Must = EOY SBR line 3, 4)/2 Liquidation of Deficiency - Offsetting Collections			
			4212	Unfilled Customer Orders Without Advance			Obligated amounts only for final in year of
	FIE	C-D	4221	Offililed Customer Orders Without Advance			expiration. (Decreases)/Increases
2	Pre	E-B	4222	Unfilled Customer Orders With Advance			Obligated amounts only for final in year of
_			7222	Chillied Castoffer Cracis With Advance			expiration. (Decreases)/Increases
2	Pre	E-B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable			CAPITATION (2 00: 04000) INCIDENCE
				Reimbursements and Other Income Earned - Receivable			
2	Pre	Е		Reimbursements and Other Income Earned - Collected			
2	Pre	E	4255	Appropriation Trust Fund Expenditure Transfers - Collected			
2	Pre	E	4260	Actual Collections of "governmental-type" Fees			
2	Pre	E	4261	Actual Collections of Business-Type Fees			
				2.			
	Pre	E	4262	Actual Collections of Loan Principal			
2		E	4263	Actual Collections of Loan Interest			
2	Pre	E	4264	Actual Collections of Rent			
2	Pre	E	4265	Actual Collections From Sale of Foreclosed Property			
2	Pre	E	4266	Other Actual Business-Type Collections From Non-Federal Sources			
2	Pre	Е	4267	Other Actual "governmental-type" Collections From Non-Federal Sources			
		Е	4271	Actual Program Fund Subsidy Collected			
		E	4273	Interest Collected From Treasury			
2	Pre	ш		Actual Collections From Liquidating Fund			
2	Pre	Е	4276	Actual Collections From Financing Fund			
2	Pre	E	4277	Other Actual Collections - Federal			
		E-B		Actual Program Fund Subsidy Receivable			
		E-B	4283	Interest Receivable From Treasury			
				Receivable From the Liguidating Fund			
		E-B		Receivable From the Financing Fund			
			4287	Other Federal Receivables			

			anoing ro	r Fiscal 2004 Reporting	USSGL Acco	unt Attributes/1	
						Trial Balance	
Line	Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./	
	Post		Account		NonFed	Nonexch.	Additional Information Required
2	Pre	Е	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations,			
				Recoveries			
2	Pre	Е	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders -			
				Obligations, Refunds Collected			
2	Pre	E	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			
2	Pre	E	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds			
				Collected			
3	Oblig			ffsetting Collections and Recoveries			
3			CALC (1	- 2)			
4	Less:	Distrib	uted Offse	tting Receipts (Must = SBR line 16)			Should equal deposits to Treasury on SF 224,
							FMS 1219, and FMS 1220. Excludes amounts
							related to the change in receivables and in
							related allowances. Revenue collected and
							distributed in offsetting receipt accounts only.
	_	_	5400				
				Revenue From Goods Sold			
				Contra Revenue for Goods Sold Revenue From Services Provided			
			5200	Contra Revenue for Services Provided			
				Interest Revenue - Other			
			5311	Interest Revenue - Oriei Interest Revenue - Investments			
				Interest Revenue - Investments Interest Revenue - Loans Receivable/Uninvested Funds			
			5317	Contra Revenue for Interest Revenue - Loans Receivable			
			5318	Contra Revenue for Interest Revenue - Investments			
				Contra Revenue for Interest Revenue - Other			
				Penalties, Fines, and Administrative Fees Revenue			
				Contra Revenue for Penalties, Fines, and Administrative Fees			
				Benefit Program Revenue			
				Contra Revenue for Benefit Program Revenue			
				Insurance and Guarantee Premium Revenue			
			5509	Contra Revenue for Insurance and Guarantee Premium Revenue			
			5600	Donated Revenue - Financial Resources			
			5609	Contra Revenue for Donations - Financial Resources			
				Expenditure Financing Sources - Transfers-In			
			5800	Tax Revenue Collected			
			5801	Tax Revenue Accrual Adjustment			
			5809	Contra Revenue for Taxes			
			5890	Tax Revenue Refunds			
			5900	Other Revenue			
4	Pre	E	5909	Contra Revenue for Other Revenue			
	Not 0	امانمودا					
5	Net O	bligati	IONS				

					USSGL Acc	ount Attributes/1	
						Trial Balance	1
16	Pre/	Trial	USSGI	USSGL Account	Federal/	Exch./	
			Account		NonFed	Nonexch.	Additional Information Required
	. 031	Du.	Account	THE	Nom ed	Honexen.	Additional information required
5	:	1	CALC (3	- A)			
J	1	1	OALO (3	- ¬,			
20	r Res	HILL					
10	i itest	l	1				
6	Dona	tions	and Forfe	itures of Property (Must = CNP line 12)			
		E	5610	Donated Revenue - Nonfinancial Resources			
	Pre Pre	E	5619 5900	Contra Donated Revenue - Nonfinancial Resources			No hudgeton impost. Deleted to forfeitures of
О	Pre	E	5900	Other Revenue			No budgetary impact. Related to forfeitures of
-6	Pre	E	5909	Contra Revenue for Other Revenue	+		properties. No budgetary impact. Related to forfeitures of
O	Pie	_	5909	Contra Revenue for Other Revenue			properties.
							properties.
7	Trans	oforo !	n/Out \A/:4	 hout Reimbursement (+/-) (Must = CNP line 13)			
		E	5720	Financing Sources Transferred In Without Reimbursement			
7	Pre	E	5730	Financing Sources Transferred Out Without Reimbursement			
	1	1					
8	Imnu	ted Fi	nancing F	rom Costs Absorbed by Others (Must = CNP line 14)			
	Pre		5780	Imputed Financing Sources			
	71.10	-	0.00	Impactor i marioning courses			
9	Othe	r Reso	urces (+/	-) (Must = CNP line 15)			
9	Pre	E	5790	Other Financing Sources			No budgetary impact
9	Pre	E	5799	Adjustment of Appropriations Used			<u> </u>
9	Pre	Е	5900	Other Revenue		Т	No budgetary impact.
9	Pre	Е	5909	Contra Revenue for Other Revenue		Т	No budgetary impact.
9	Pre	Е	7110	Gains on Disposition of Assets - Other		Т	No budgetary impact.
9	Pre	E	7111	Gains on Disposition of Investments		Т	No budgetary impact.
9	Pre	Е	7112	Gains on Disposition of Borrowings		Т	No budgetary impact.
9	Pre	E	7180	Unrealized Gains		Т	No budgetary impact.
9	Pre	E	7190	Other Gains		Ţ	No budgetary impact.
9	Pre	E	7210	Losses on Disposition of Assets - Other		T	No budgetary impact.
9	Pre	Е	7211	Losses on Disposition of Investments		T	No budgetary impact.
		E	7212	Losses on Disposition of Borrowings		T	No budgetary impact.
	Pre	E	7280	Unrealized Losses		T	No budgetary impact.
	Pre	E	7290	Other Losses		T	No budgetary impact.
9	Pre	E	7500	Distribution of Income - Dividend		Т	No budgetary impact.
10	Net C	ther F		s Used to Finance Activities			
			CALC (6	9)			
11	Total	Reso		ed to Finance Activities			
			CALC (5	+10)			

		<u> </u>	uncing io	r Fiscal 2004 Reporting			
						ount Attributes/1	
					Adjusted	Trial Balance	
Line	Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./	
No	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
Reso	urces	Used	to Financ	ce Items Not Part of the Net Cost of Operations			
				y Resources Obligated for Goods, Services, and Benefits Ordered but Not Yet Providence	led		
	Pre	E-B	4221	Unfilled Customer Orders Without Advance	. <u></u>		
		E-B	4222	Unfilled Customer Orders With Advance			
12	116	L-D	4222	Offililed Gustoffiel Orders With Advance			
12	Pre	E-B	4801	Undelivered Orders - Obligations, Unpaid			Net (Increases)/Decreases
					+		,
		E-B	4802	Undelivered Orders - Obligations, Prepaid/Advanced			Net (Increases)/Decreases
12	Pre	E	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries			
12	Pre	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders -			
'-		_	7072	Obligations, Refunds Collected			
40	Dro	E	4004	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		1	
			4881				
12	Pre	E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced			
13	Reso	urces	That Fun	d Expenses Recognized in Prior Periods			
13*	Pre	Ε	6790	Other Expenses Not Requiring Budgetary Resources			Net debit balance for vendor overpayments
							collected.
13^	Pre	E-B	2160	Entitlement Benefits Due and Payable			If net decrease
13^	Pre	E-B	2170	Subsidy Payable to the Financing Account			Credit reform, if net decrease
		E-B	2190	Other Accrued Liabilities			If net decrease
13^		E-B	2220	Unfunded Leave			If net decrease
13^		E-B	2225	Unfunded ECA Liability			If net decrease
		E-B	2290	Other Unfunded Employment Related Liability			If net decrease
13^		E-B	2610	Actuarial Pension Liability			If net decrease
		E-B		Actuarial Health Insurance Liability			
13^			2620				If net decrease
		E-B	2630	Actuarial Life Insurance Liability			If net decrease
		E-B	2650	Actuarial FECA Liability			If net decrease
13^		E-B	2690	Other Actuarial Liabilities			If net decrease
13^		E-B	2920	Contingent Liabilities			If net decrease
13^	Pre	E-B	2940	Capital Lease Liability			If net decrease. Related to payment made prior to
							fiscal 1991.
13^	Pre	E-B	2960	Accounts Payable From Canceled Appropriations			If net decrease
13^	Pre	E-B	2990	Other Liabilities			If net decrease
	Pre		2995	Estimated Cleanup Cost Liability			If net decrease
10			2000	Localitation oldering object Enabling			in not doorodoo
	-OR	(-					
13*	Pre	E-B	1310	Accounts Receivable			Vendor overpayments collected.
13^	Pre	E	6800	Future Funded Expenses			Credit account balance. See line 19 - 21 or 23 for
							debit balance.
13^	Pre	Е	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year			Credit account balance. See line 23 for debit
		1 -		Budget Authority (Unobligated)			balance.
13							
13^	Pre	E	7600	Changes in Actuarial Liability			Credit account balance. See line 23 for debit

State	ment o	of Fina	incing fo	r Fiscal 2004 Reporting			
					USSGL Acco	ount Attributes/1	
					Adjusted	Trial Balance	
Line	Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./	
No	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
	13* C	omme	nt: The c	ollection of vendor overpayments may be reported as a resource that does			
				f operations on line 13. The amount reported on line 13 for vendor overpayments			
				vo ways: (1) from the change in accounts receivable, or (2) from the increase			
	_			790 recorded when the collection is received.			
		00_ 0	ooouni o	Too roomada which the concentration is recentration.			
	13^ C	omme	nt: If fin:	ancing sources that fund costs of prior periods cannot be derived from the change			
				ilities, an optional method is to record a decrease to future funded expenses,			
				00 and/or 6850, when funding becomes available. The decreases (credit balances) ar	e reported		
				s that fund costs of prior periods.	l		
	uo IIII	uncint	, Jources	s that faile 500to of prior periods.			
\vdash							
14	Buda	otany (Offentting	Collections and Receipts That Do Not Affect Net Cost of Operations			
14	Бииу	etary t	Jusemin	Collections and Receipts That Do Not Affect Net Cost of Operations			
144	Crodi	t Drog	rom Colle	Lections That Increase Liabilities for Loan Guarantees or Allowances for Subsidy			
							Cradit referm financing funds only
				Actual Collections of "governmental-type" Fees			Credit reform financing funds only.
			4261	Actual Collections of Business-Type Fees			Credit reform financing funds only
			4262	Actual Collections of Loan Principal			Credit reform financing funds only
			4263	Actual Collections of Loan Interest			Credit reform financing funds only
			4264	Actual Collections of Rent			Credit reform financing funds only
14A	Pre		4265	Actual Collections From Sale of Foreclosed Property			Credit reform financing funds only
14A	Pre	E	4266	Other Actual Business-Type Collections From Non-Federal Sources			Credit reform financing funds only
			4267	Other Actual "governmental-type" Collections From Non-Federal Sources			Credit reform financing funds only
14A	Pre	Е	4271	Actual Program Fund Subsidy Collected			Credit reform financing funds only
14A	Pre	Е	4273	Interest Collected From Treasury			Credit reform financing funds only
			4275	Actual Collections From Liquidating Fund			Credit reform financing funds only
14A			4277	Other Actual Collections - Federal			Credit reform financing funds only
			4281	Actual Program Fund Subsidy Receivable			Credit reform financing funds only
			4283	Interest Receivable From Treasury			Credit reform financing funds only
14A			4285	Receivable From the Liquidating Fund			Credit reform financing funds only
14A			4286 4287	Receivable From the Financing Fund Other Federal Receivables			Credit reform financing funds only
14A	Pre	E-B	4287	Other Federal Receivables			Credit reform financing funds only
445	011						
14B	Other						Related to the portion of offsetting collections
							and receipts that is not reported on the
							Statement of Net Cost.
			5310	Interest Revenue - Other		Т	
			5311	Interest Revenue - Investments		Т	
			5312	Interest Revenue - Loans Receivable/Uninvested Funds		T	
			5317	Contra Revenue for Interest Revenue - Loans Receivable		T	
			5318	Contra Revenue for Interest Revenue - Investments		T	
14B	Pre		5319	Contra Revenue for Interest Revenue - Other		T	
14R	Pre	Е	5320	Penalties, Fines, and Administrative Fees Revenue		Т	

Otato		<u> </u>	l l	r Fiscal 2004 Reporting	USSGI Acco	ount Attributes/1	
						Trial Balance	
lina	Dro/	Trial	HSSCI	USSGL Account	Federal/	Exch./	
	Post		Account		NonFed	Nonexch.	Additional Information Required
			710004111		Nom ou	TTOTIOXOTII	/taditional information required
14B	Pre	Е	5329	Contra Revenue for Penalties, Fines, and Administrative Fees		Т	
		E	5400	Benefit Program Revenue		T	
		E	5400	Contra Revenue for Benefit Program Revenue		T	
		E	5600	Donated Revenue - Financial Resources		T*	
		E	5609	Contra Revenue for Donations - Financial Resources		T*	
			5750			T*	
	_	E		Expenditure Financing Sources - Transfers-In		•	
		E	5800	Tax Revenue Collected		T*	
		E	5801	Tax Revenue Accrual Adjustment		T*	
		E	5809	Contra Revenue for Taxes		T*	
		E	5890	Tax Revenue Refunds		T*	
		E	5900	Other Revenue		T	
14B	Pre	E	5909	Contra Revenue for Other Revenue		Т	
45	D		The A Fire				
		urces F		Purchases of Capitalized Assets			
15	Pre	E	8802	Purchases of Capitalized Assets			
15	Pre	E-B	1210	Accounts Descirable			Vandar avarrayments related to conitalized asset
15	Pre	E-B	1310	Accounts Receivable			Vendor overpayments related to capitalized assets
15	Pre	E-B	1350	Loans Receivable			Noncredit reform - Purchase amount only
			1000	Esans (Costrusio			Transferdit Fereim Furdiage amount only
15	Pre	E-B	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N		Current-year purchase amount only
		E-B	1690	Other Investments	N		Current-year purchase amount only
15	Pre	E-B	4901	Delivered Orders - Obligations, Unpaid			Credit reform financing and liquidating funds only
		Е	4902	Delivered Orders - Obligations, Paid			Credit reform financing and liquidating funds only
		Е	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			Credit reform financing and liquidating funds only
15	Pre	Е	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds			Credit reform financing and liquidating funds only
				Collected			
15	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			Credit reform financing and liquidating funds only
15	Pre	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid			Credit reform financing and liquidating funds only
-OF	<u> </u>						
			1511				
15	Pre	E-B	1511	Operating Materials and Supplies Held for Use			Current-year purchase amount only
15	Pre	E-B	1512	Operating Materials and Supplies Held in Reserve for Future Use			Current-year purchase amount only
15	Pre	E-B	1513	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable			Current-year purchase amount only
		E-B	1521	Inventory Purchased for Resale	1		Current-year purchase amount only
		E-B	1522	Inventory Held in Reserve for Future Sale			Current-year purchase amount only
		E-B	1523	Inventory Held for Repair			Current-year purchase amount only
		E-B	1524	Inventory - Excess, Obsolete, and Unserviceable			Current-year purchase amount only
				•			
		E-B	1525	Inventory - Raw Materials	1		Current-year purchase amount only
		E-B	1526	Inventory - Work-in-Process	-		Current-year purchase amount only
15	Pre	E-B	1527	Inventory - Finished Goods			Current-year purchase amount only

State	ment o	ot Fina	ancing to	r Fiscal 2004 Reporting			
						ount Attributes/1	
					Adjusted	Trial Balance	
Line	Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./	
No	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
15	Pre	E-B	1529	Inventory - Allowance			Current-year purchase amount only. Use to adjust
							book value of inventory upon disposition.
15	Pre	E-B	1561	Commodities Held Under Price Support and Stabilization Support Programs			Current-year purchase amount only
15	Pre	E-B	1569	Commodities - Allowance			Current-year purchase amount only. Use to adjust
							book value of inventory upon disposition.
15	Pre	E-B	1571	Stockpile Materials Held in Reserve			Current-year purchase amount only
15	Pre	E-B	1572	Stockpile Materials Held for Sale			Current-year purchase amount only
15	Pre	E-B	1591	Other Related Property			Current-year purchase amount only
15	Pre	E-B	1599	Other Related Property - Allowance			Current-year purchase amount only. Use to adjust
							book value of inventory upon disposition.
15	Pre	E-B	1711	Land and Land Rights			Current-year purchase amount only
15	Pre	E-B	1712	Improvements to Land			Current-year purchase amount only
15	Pre	E-B	1719	Accumulated Depreciation on Improvements to Land			Current-year purchase amount only. Use to adjust
							book value of inventory upon disposition.
15	Pre	E-B	1720	Construction-in-Progress			Current-year purchase amount only
15		E-B		Buildings, Improvements, and Renovations			Current-year purchase amount only
15	Pre	E-B	1739	Accumulated Depreciation on Buildings, Improvements, and Renovations			Purchase amount only. Use to adjust book value
							of inventory upon disposition.
15	Pre	E-B	1740	Other Structures and Facilities			Current-year purchase amount only
15	Pre	E-B	1749	Accumulated Depreciation on Other Structures and Facilities			Current-year purchase amount only. Use to adjust
							book value of inventory upon disposition.
15			1750	Equipment			Current-year purchase amount only
15	Pre	E-B	1759	Accumulated Depreciation on Equipment			Current-year purchase amount only. Use to adjust
							book value of inventory upon disposition.
		E-B	1810	Assets Under Capital Lease			Current-year purchase amount only
15	Pre	E-B	1819	Accumulated Depreciation on Assets Under Capital Lease			Current-year purchase amount only. Use to adjust
							book value of inventory upon disposition.
		E-B	1820	Leasehold Improvements			Current-year purchase amount only
15	Pre	E-B	1829	Accumulated Amortization on Leasehold Improvements			Current-year purchase amount only. Use to adjust
							book value of inventory upon disposition.
		E-B	1830	Internal-Use Software			Current-year purchase amount only
		E-B	1832	Internal-Use Software in Development			Current-year purchase amount only
15	Pre	E-B	1839	Accumulated Amortization on Internal-Use Software			Current-year purchase amount only. Use to adjust
							book value of inventory upon disposition.
		E-B	1840	Other Natural Resources			Current-year purchase amount only
15	Pre	E-B	1849	Allowance for Depletion			Current-year purchase amount only. Use to adjust
L	_						book value of inventory upon disposition.
		E-B	1890	Other General Property, Plant, and Equipment			Current-year purchase amount only
15	Pre	E-B	1899	Accumulated Depreciation on Other General Property, Plant, and Equipment			Current-year purchase amount only. Use to adjust
	_						book value of inventory upon disposition.
15	Pre	E-B	1990	Other Assets			Current-year purchase amount only
			1010				
15	Pre	E-B	1310	Accounts Receivable			Vendor overpayments related to capitalized assets.
4.5	Drc	EP	1250	Lagna Dagaiyahla			Nongradit reform Durahesa amazunt antu
15	Pre	E-B	1350	Loans Receivable			Noncredit reform - Purchase amount only
15	Pre	E-B	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N		Current year purchase amount only
		E-B	1690		N N		Current year purchase amount only
10	LIG	E-D	1090	Other Investments	IN		Current-year purchase amount only

ı				r Fiscal 2004 Reporting	USSGL Account Attributes/1		
						Trial Balance	
ne	Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./	
-	_		Account		NonFed	Nonexch.	Additional Information Required
15	Pre	E-B	4901	Delivered Orders - Obligations, Unpaid			Credit reform financing and liquidating funds only
		E	4902	Delivered Orders - Obligations, Paid			Credit reform financing and liquidating funds only
		Ē	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			Credit reform financing and liquidating funds onl
				,,,,,,,,,,,,,,,,,			
15	Pre	E	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds			Credit reform financing and liquidating funds onli
. •		_	1012	Collected			Croak referri interioring and inquidating fariate on
		_	1001				
15	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			Credit reform financing and liquidating funds onl
15	Pre	Е	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid			Credit reform financing and liquidating funds onl
_							
\dashv							
	Comp	nont:	If recour	ces that finance the acquisition of assets or liquidation of liabilities related to			
				rty, plant, and equipment on line 15 (USSGL accounts 15111899) cannot be			
				ange in the inventory/asset accounts, an optional method is to tag the asset transacti	one		
				The transactions identified thus far that affect "resources that finance the acquisition			
				of liabilities" related to inventory and property, plant, and equipment include purcha			
				ayments, donations, transfers-in, transfers-out, and the book value of assets sold or			
				ource is recognized for the proceeds of the sale. Agencies also may find it useful to			
				unts needed from these transactions in an agency-defined memorandum			
			000 series				
	accou	ווונ (שנ	Juu series)). 			
	Noto	Othor	. cocot tro	proportions that have yet to be identified may affect this line			
	note.	Other	assection	ansactions that have yet to be identified may affect this line.			
	Comn	nont:	For locco	s incurred when an asset is sold or disposed of and a budgetary resource is			
				ons exist for reporting the loss on the Statement of Financing. The first			
				the book value on line 15: Resources that Finance the Acquisition of Assets or Liquid	dation		
				clude the loss in Components Not Requiring or Generating Resources (lines 2528).			
				s to include the loss in Components Not Requiring or Generating Resources. Then,			
				pook value of the asset less the loss. The second option is addressed in the "Special			
				AB News," dated August 1998, updated March 1999.			
	Luitio	11 01	LITE I AS	Ab News, dated Adgust 1990, apdated march 1999.			
	Comn	nent:	ISSGI 2	l ccount 1310, line 15 includes vendor overpayments related to capitalized assets. No	to that other tra	neactions	
				nay also affect this line.			
	y 61 10	De iu		ing anotano inte.			
	Comn	nent:	Transact	ions for non-Government securities have not been completed. Changes to line 15			
				nce the transactions are completed.			
				not the transferred and demphotous			
\dashv							
\dashv							
16	Other	Reso	urces or	Adjustments to Net Obligated Resources That Do Not Affect Net Cost of Operations			
		E	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities			
			5720	Financing Sources Transferred In Without Reimbursement			
.0		_	3,20	Thanking Sources Transierred in Williagt Nellinguisement			
16	Pre	E	5730	Financing Sources Transferred Out Without Reimbursement	-		
	LIG.	_	3/30	Financing sources transiened Out without Reimbursement	İ	ĺ	1

State	ment	of Fin	ancing to	r Fiscal 2004 Reporting			
						ount Attributes/1	
					•	Trial Balance	
				USSGL Account	Federal/	Exch./	
No	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
16	Pre	E	5750	Expenditure Financing Sources - Transfers-In			Adjustment for trust fund outlays that do not affect
							net cost.
16	Pre	E	5760	Expenditure Financing Sources - Transfers-Out			
			5790	Other Financing Sources			
		E	7400	Prior-Period Adjustments - Not Restated			Budgetary impact only
16	Pre	E	7401	Prior-Period Adjustments - Restated			Do not use adjustment in year of restatement. See
							Prior-Period Adjustment Scenario.
				ement of Financing for certain inventory scenarios does not reconcile unless USSGL			
	accou	ınt 74	00 is incl	uded on line 16. The transactions for prior-period adjustments must be analyzed.			
17	Total	Reso		ed to Finance Items Not Part of the Net Cost of Operations			
			CALC (1	216)			
18	Total	Reso		ed to Finance the Net Cost of Operations			
			CALC (1	1-17)			
Com	onen	ts of t	the Net Co	ost of Operations That Will Not Require or Generate Resources in the Current Period:			
Com	onen	ts Red	quiring or	Generating Resources in Future Periods:			
		<u> </u>	ļ <u> </u>				
19	Increa	ase in	Annual L	eave Liability			
19*			2220	Unfunded Leave			If net increase
	-OF	}-					
19*	Pre	F	6800	Future Funded Expenses			Debit account balance. See line 13 for credit
. •				and I willed Exponess			balance. Related to increase in annual leave
							liability.
20	Increa	se in	Environr	nental and Disposal Liability			
20*	Pre	E-B	2995	Estimated Cleanup Cost Liability			If net increase
	-OF						
20*	Pre	E	6800	Future Funded Expenses			Debit account balance. See line 13 for credit
							balance. Related to increase in environmental and
							disposal liability.
21	Upwa	rd/Do		Reestimates of Credit Subsidy Expense (+/-)			
	Pre			Adjustment to Subsidy Expense			Credit reform. Downward subsidy reestimate
21*	Pre	E	6800	Future Funded Expenses			Credit reform. Upward subsidy reestimate. Debit
							account balance. See line 13 for credit balance.
i -	-OF	?_					
	OI.	•	1				

late	ment of Financing for Fiscal 2004 Reporting				LICCCI Ass		
			+	-		ount Attributes/1	
				luana.		Trial Balance	
-		-		USSGL Account	Federal/	Exch./	
ю	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
21*	Pre	E-B	2110	Accounts Payable			Credit reform. Downward subsidy reestimate.
							Financing funds only.
21*	Pre	E-B	2170	Subsidy Payable to the Financing Account			Credit reform. Upward subsidy reestimate.
			<u> </u>	D			
				e Revenue Receivable from the Public (Previous SOF 1F partial)	1		
22	Pre	E-B	1310	Accounts Receivable		X	(Increases) Excludes accounts receivable related to vendor overpayments related to line 13.
22	Pre	E-B	1319	Allowance for Loss on Accounts Receivable		Х	(Increases) Excludes accounts receivable related to vendor overpayments related to line 13.
22	Pre	E-B	1340	Interest Receivable		Х	(Increases) Excludes credit reform financing.
	Pre	E-B	1349	Allowance for Loss on Interest Receivable		Х	
	Other		0400				16 1
		E-B		Entitlement Benefits Due and Payable			If net increase, unfunded
		E-B	2190	Other Accrued Liabilities			If net increase, unfunded
		E-B	2225	Unfunded FECA Liability			If net increase
		E-B	2290	Other Unfunded Employment Related Liability			If net increase
		E-B	2610	Actuarial Pension Liability			If net increase
		E-B	2620	Actuarial Health Insurance Liability			If net increase
		E-B	2630	Actuarial Life Insurance Liability			If net increase
		E-B	2650	Actuarial FECA Liability			If net increase
		E-B	2690	Other Actuarial Liabilities			If net increase
		E-B	2920	Contingent Liabilities			If net increase
23*	Pre	E-B	2940	Capital Lease Liability			If net increase. Related to a payment made prior to fiscal 1991.
23*	Pre	E-B	2960	Accounts Payable From Canceled Appropriations			If net increase
23*	Pre	E-B	2990	Other Liabilities			If net increase
		E	7400	Prior-Period Adjustments - Not Restated			Use if related to an increase in a liability reported in Section 4.
	-OF	?-					
23*	Pre	Е	6800	Future Funded Expenses			Debit account balance. See line 13 for credit balance.
23*	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)			Debit account balance. See line 13 for credit balance.
	10 22	* Car	mont: F:	nancing sources yet to be provided may be derived using the change in certain lial	allity accounts if		
				nancing sources yet to be provided may be derived using the change in certain hai s. Another option is to use the debit balance of USSGL account 6800. "Future Fun			
				s. Another option is to use the debit balance of USSGL account 6800, "Future Fun int 6850, "Employer Contributions to Employee Benefit Programs Not Requiring Cu			
				int 6850, "Employer Contributions to Employee Benefit Programs Not Requiring Ct nobligated)."	irrent-rear		
	Buug	et Aui	inority (U	nonngateu).	+		+
					+		

State	ment	of Fin	ancing fo	r Fiscal 2004 Reporting				
						ount Attributes/1		
					Adjusted	Trial Balance		
Line	Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./		
No	Post	Bal	Account	ccount Title		Nonexch.	Additional Information Required	
24	Total	Comp	onents o	f Net Cost of Operations That Will Require or Generate Resources in Future Periods				
24			CALC (19					
Com	poner	ts Not	Requirin	g or Generating Resources:				
25	Depr	eciatio	n and An	nortization				
			1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau		Х		
				of the Public Debt				
25	Pre	E-B	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public		Х		
				Debt Securities				
25	Pre	E-B	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of		X		
23	116	L-D	1033	the Public Debt		^		
25	Pre	E	6710	Depreciation, Amortization, and Depletion				
25	rie	_	67 10	Depreciation, Amortization, and Depletion				
			 			-		
20	Davis		f A	to out inhilition (1/)				
				ts or Liabilities (+/-) Gains on Disposition of Assets - Other			Include if a budgetary resource is NOT recognized	
20	Pie	E	7110	Gains on Disposition of Assets - Other			upon sale or disposition of assets.	
26	Pre	_	7111	Coins on Dianacition of Investments			upon sale or disposition of assets.	
		E E	7112	Gains on Disposition of Investments Gains on Disposition of Borrowings				
	Pre	E	7180 7190	Unrealized Gains Other Gains				
26	Pre	E	7190	Other Gains				
	_	_	70.10	D: 20 00				
	Pre	E	7210	Losses on Disposition of Assets - Other				
		E	7211	Losses on Disposition of Investments				
			7212	Losses on Disposition of Borrowings				
	Pre	E	7280	Unrealized Losses				
26	Pre	Е	7290	Other Losses				
	Othe		5044					
27	Pre	E	5311	Interest Revenue - Investments		X	Undistributed offsetting receipts: Related to trust	
07	D	_	5040	Contro Deviano for laterant Deviano Inventorente		X	funds with exchange revenue.	
21	Pre	E	5318	Contra Revenue for Interest Revenue - Investments		X	Undistributed offsetting receipts: Related to trust	
07	D	_	F 400	Day of the Day areas and Day a		V	funds with exchange revenue.	
21	Pre	E	5400	Benefit Program Revenue		X	Undistributed offsetting receipts: Related to trust	
27	Dro	_	E400	Contro Povonuo for Ponofit Program Povonua			funds with exchange revenue.	
21	Pre	E	5409	Contra Revenue for Benefit Program Revenue		X	Undistributed offsetting receipts: Related to trust	
27	Dro	_	6400	Contro Pad Debt Evrence Incurred for Others		<u> </u>	funds with exchange revenue.	
	Pre Pre	E E	6190 6500	Contra Bad Debt Expense - Incurred for Others		-		
				Cost of Goods Sold		<u> </u>	Deleted to cost conitalization offects	
			6600	Applied Overhead		<u> </u>	Related to cost capitalization offsets.	
	Pre	E	6610	Cost Capitalization Offset			Related to cost capitalization offsets.	
27	Pre	E	6720	Bad Debt Expense			Related to uncollectible noncredit reform	
27*	Pre	E	6790	Other Expenses Not Requiring Budgeton, Reserves		-	receivables.	
21^	rie	_	0/90	Other Expenses Not Requiring Budgetary Resources			Net credit balance for vendor overpayments	
		ļ					receivable; debit balance for other activity.	

Statement of Financing for Fiscal 2004 Reporting

State	ement	or Fina	ancing to	r Fiscal 2004 Reporting			
					USSGL Acco	unt Attributes/1	
					Adjusted	Trial Balance	
Line	Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./	
No	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
	27* C	omme	nt: An o	otion for recording the decrease in cost that results from a receivable for a vendor			
	overp	ayme	nt is to re	ecord a decrease to USSGL account 6790. The decrease is reported as part of			
	comp	onent	s of net o	cost of operations that will not require or generate resources.			
28	Total	Comp	onents o	of Net Cost of Operations That Will Not Require or Generate Resources			
			CALC (2	527)			
29	Total	Comp	onents c	of Net Cost of Operations That Will Not Require or Generate Resources in the Current	Period		
			CALC(24	1 + 28)			
30	Net C		Operation				
			CALC (1	8 + 29)			

IMPORTANT NOTE: As with a cashflow statement (no longer required in the Federal sector), the Statement of Financing requires a level of detail beyond that of the USSGL accounts. In some instances, such as capitalized asset acquisition and disposition, agencies must analyze transactions to obtain required data. Additional information regarding preparation of this statement is available as illustrative guidance published by FASAB in a special edition newsletter, dated March 1, 1999.

Footnote:

1 - Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

2 - Line 2 must agree with Lines 3 and 4 of the SBR at year end. For quarterly statements, anticipated accounts should be added, as appropriate, for lines to agree.

Shaded attributes are not applicable for budgetary accounts
Indicates the USSGL preferred crosswalk for this line.

Please refer to the June 12, 2003, IRC meeting minutes for further discussion on the preferred method.

^{*} By definition, this USSGL account can only have this attribute domain.

Statement of Custodial Activity for Fiscal 2004 Reporting

				USSGL Account	
				Attributes/1	
				Adjusted	
				Trial Balance	
Line	Trial	Acct.	USSGL Account	Cust./	Additional Information Required
No.	Bal.	No.	Title	Noncust.	
Reven	ue Activ	/ity:			
Sour	ces of C	 ash Coll	ections:		
1			me and FICA/SECA Taxes		
1	E	5800	Tax Revenue Collected	S	
2	Corpor		me Taxes		
2	E	5800	Tax Revenue Collected	S	
3	Excise	Taxes			
3	E	5800	Tax Revenue Collected	S	
4	Estato	and Gift	Tayos		
4	E	5800	Tax Revenue Collected	S	
•		0000	Tax revenue conceed		
5	Federa	l Unemp	loyment Taxes		
5	Е	5800	Tax Revenue Collected	S	
6	Custon	l n Duties			
6	E	5800	Tax Revenue Collected	S	
7		aneous	T. D O II		
7	E	5800	Tax Revenue Collected	S	
7	E	5310	Interest Revenue - Other	S	
 '	E	5319	Contra Revenue for Interest Revenue - Other	S	
7	E	5311			
7	E	5318	Interest Revenue - Investments Contra Revenue for Interest	S	
			Revenue - Investments	S	
7	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	S	

Statement of Custodial Activity for Fiscal 2004 Reporting

<u> </u>		- 4010 414	TACTIVITY TOT T ISCAI 2004 Repo	USSGL Account	
				Attributes/1	
				Adjusted	
				Trial Balance	
Line	Trial	Acct.	USSGL Account	Cust./	Additional Information Required
No.	Bal.	No.	Title	Noncust.	Additional information required
7	E	5317	Contra Revenue for Interest	140110uot.	
•		0017	Revenue - Loans Receivable	S	
7	E-B	1340	Interest Receivable	S	Related to interest revenue. (Increase)/Decrease
7	E-B	1349	Allowance for Loss on Interest	-	(
			Receivable	S	Related to interest revenue. (Increase)/Decrease
7	Е	5320	Penalties, Fines, and		
			Administrative Fees Revenue	S	
7	E	5329			
			Contra Revenue for Penalties,		
			Fines, and Administrative Fees	S	
7	E-B	1360			
			Penalties, Fines, and	_	
			Administrative Fees Receivable	S	(Increase)/Decrease
7	E-B	1369			
			Allowance for Loss on Penalties,		
			Fines, and Administrative Fees Receivable		(I
7	E	5600	Donated Revenue - Financial	S	(Increase)/Decrease
l'	E	5600	Resources	S	
7	E	5609	Contra Revenue for Donations -	3	
l'	<u> </u>	3009	Financial Resources	S	
7	E	5900	Other Revenue	S	
7	E	5909	Contra Revenue for Other		
l			Revenue	S	
7	E-B	1310	Accounts Receivable	S	Related to other revenue. (Increase)/Decrease
7	E-B	1319	Allowance for Loss on Accounts	-	(
			Receivable	S	Related to other revenue. (Increase)/Decrease
					,
8	Total Ca	ash Colle	ctions		
8		CALC	(17)		
9	Accrual	 Adjustm	<u> </u> ents		
9	E-B	1310	Accounts Receivable	S	
9	E-B	1319	Allowance for Loss on Accounts		
			Receivable	S	

Statement of Custodial Activity for Fiscal 2004 Reporting

			Activity for Fiscal 2004 Repo	USSGL Account	
				Attributes/1	
				Adjusted	
				Trial Balance	
Line	Trial	Acct.	USSGL Account	Cust./	Additional Information Required
No.	Bal.	No.	Title	Noncust.	
9	E-B	1340	Interest Receivable	S	
9	E-B	1349	Allowance for Loss on Interest Receivable	S	
9	E-B	1360	Penalties, Fines, and Administrative Fees Receivable	S	
9	E-B	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	S	
9	E-B	2110	Accounts Payable	S	Related to tax revenue refunded and custodial interest expense
9	E-B	5801	Tax Revenue Accrual Adjustment	S	
9	E-B	5809	Contra Revenue for Taxes	S	
10	Total C	ustodial F	 Revenue	S	
10		CALC	(8 + 9)		
Dispo	osition o	f Collection	ons:		
11			thers (by Recipient):		
11	E-B	2110	Accounts Payable	S	Related to tax revenue refunds.
11*		2980	Custodial Liability	S*	Cash collections only - from debits to 2980.
11	E	5890	Tax Revenue Refunds	S	
11	E	5990	Collections for Others	S*	
11	E	6330	Other Interest Expenses	S	
					collected for others, then account 2980
should	not be u	sed. Acc	count 2980 is included on the cros	sswalk as an alterna	tive to using account 5990.
12	(Increas	se)/Decrea	ı ase in Amount Yet To Be Transfeı		
12	Е	5991	Accrued Collections for Others	S*	
"Option	al Metho	d"			
12	E-B	2980	Custodial Liability	S*	Amount yet to be collected. (Increase)/Decrease

Statement of Custodial Activity for Fiscal 2004 Reporting

				USSGL Account	
				Attributes/1	
				Adjusted	
				Trial Balance	
Line	Trial	Acct.	USSGL Account	Cust./	Additional Information Required
No.	Bal.	No.	Title	Noncust.	
13	Refund	s and Oth	l er Payments		
13	E	5890	Tax Revenue Refunds	S	
13	E	6330	Other Interest Expenses	S	
13	E-B	2110	Accounts Payable	S	Related to tax revenue refunded and custodial interest expense
14	Retaine	d by the l	L Reporting Entity		
14		CALC	(10 - 11 - 12 - 13)		
If "Option	onal Meth	nod" is use	ed		
14		CALC	(10 - 11 + 12 - 13)		
15	Net Cus	l stodial Ac	l tivity		
15		CALC	(10 - 11 - 12 - 13 -14)		Must equal zero.
If "Option	nal Meth	nod" is use	ed		
15		CALC	(10 - 11 + 12 - 13 -14)		Must equal zero.
					earning revenue, that revenue is reported on the
			• `		FASAB Revenue Standard, paragraph 45.)
If colle	cting ent	ities have	e custodial collections that are	nonmaterial and incide	ental to their primary mission, then

sources and disposition of the collections may be disclosed in accompanying footnotes. (See Amendments to OMB Bulletin No. 01-09.)

Footnotes:

- 1 Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
- * By definition, the USSGL account can only have this USSGL account attribute domain.

P8		og. a	USSGL Account	<u> </u>		ou. 710	uu. oo.u			ount Attr		2							ACTO II C	Supplied A	44+ib400		
Po	Г		USSGL Account		ı		1							T					ACIONS			·	
Line No.	Line Sign	No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	Avail- ability Time	Trans. Part- ner	Bor- rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad- vance Flag	Fun- ction	TAFS Status	Transfer To From	Def. Flag	Avail- ability Type	Expir- ation Flag	Fund Type	Fin Acct Ind.
OBLI	GATI	ONS I	BY PROGRAM ACTIVITY																				
0001 th	rough	0999	Not supported by USSGL.																				
1000 T	otal n	ow obl	gations (+)																				
	Otal II		Undelivered Orders - Obligations,																				
1000	+	4801	Unpaid	С	Е												U						
1000		4801	Undelivered Orders - Obligations,	С	В												U						
1000	_	4001	Unpaid	C	Ь												U						
1000	+	4802	Undelivered Orders - Obligations,	С	Е												U						
			Prepaid/Advanced Undelivered Orders - Obligations,																				
1000	-	4802	Prepaid/Advanced	С	В												U						
			Upward Adjustments of Prior-Year																				
1000	+	4881		С	Е												U						
			Unpaid																				
1000		4000	Upward Adjustments of Prior-Year Undelivered Orders - Obligations,	С	_																		
1000	+	4882	Prepaid/Advanced	C	Е												U						
			Delivered Orders - Obligations,																				
1000	+	4901	Unpaid	С	Е												U						
1000		4004	Delivered Orders - Obligations,	С	В												- 11						
1000	-	4901	Unpaid	C	В												U						
1000	+	4902	Delivered Orders - Obligations,	С	Е												U						
1000		1002	Paid																				
1000	+	4908	Authority Outlayed Not Yet Disbursed	С	Ε												U						
-			Authority Outlayed Not Yet						-													-	
1000	-	4908	Disbursed	С	В												U						
			Upward Adjustments of Prior-Year																				
1000	+	4981	Delivered Orders - Obligations,	С	E												U						
			Unpaid																				
4000		4000	Upward Adjustments of Prior-Year		_																		
1000	+	4982	Delivered Orders - Obligations, Paid	С	Е												U						
			Palu																				
BUDG	ETAR	Y RESC	DURCES AVAILABLE FOR OBLIG	ATION																			
			alance carried forward, start of y																				
2140	_	4122	Authority Adjusted for Interest on	D	В												U						
2140		4122	Public Debt Securities	D	В												0						
0440		4400	Amounts Appropriated from	_	_																		
2140	+	4126	Specific Treasury-Managed Trust Fund TAFS-Receivable	D	В												U						
			Amounts Appropriated from																				
2140	-	4127	Specific Treasury-Managed Trust	С	В												U						
			Fund TAFS-Payable																				
2140		4136	Contract Authority to be Liquidated	С	В												U						
			by Trust Funds																				
2140	+	4137	Transfers of Contract Authority	D	В												U						
2140	+	4139	Contract Authority Carried Forward	D	В												U						
			Borrowing Authority Carried																				
2140	+	4149	Forward	D	В												U						
			Allocations of Realized Authority -																				
2140	+	4166	To Be Transferred from Invested	D	В												U						
			Balances		ļ																		
2140	+	4171	Transfers - Current-Year Authority	D	В												U						
			Receivable Transfers - Current-Year Authority												-							1	
2140	-	4172	Payable	С	В												U						
			,		1				1					1	1			1					

		ogran	and Financing (P&F) Sche	uule r	1101 1	eai Aci	uai Coiu					1							. A O.T.O. III C				-
P&	٠F		USSGL Account		1					ount Attr									ACTS II S	Supplied A			
Line	Line			Debit/		Auth.	Public	Avail- ability	Trans. Part-	Bor- rowing	BEA Cat.	Year of	Dir. Trans.	Dir. Trans.	Ad- vance		TAFS	Transfer To	Def.	Avail- ability	Expir- ation	Fund	Fin Acct
No.	Sign	No.	Title	Credit	End	Type	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Type	Flag	Type	Ind.
2140	+	4201	Total Actual Resources - Collected	D	В												U						
2140	+	4221	Unfilled Customer Orders Without Advance	D	В				F/E								U						
2140	+	4222	Unfilled Customer Orders With Advance	D	В												U						
2140	+	4225	Appropriation Trust Fund Expenditure Transfers -	D	В												U						
2140	+	4251	Reimbursements and Other Income Earned - Receivable	D	В				F/E								U						
2140	+	4281	Actual Program Fund Subsidy Receivable	D	В												U						
2140	+	4283	Interest Receivable From Treasury	D	В												U						
2140	+	4285	Receivable From the Liquidating Fund	D	В												U						
2140	+	4286	Receivable From the Financing Fund	D	В												U						
2140	+	4287	Other Federal Receivables	D	В												U						
2140	1	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as	С	В												U						
2140	_	4394	"Available" Receipts Unavailable for	С	В												U						
			Obligation Upon Collection																				
2140	-	4397	Receipts and Appropriations Temporarily Precluded from Obligation	С	В												U						
2140	-	4398	Offsetting Collections Temporarily Precluded from Obligation	С	В												U						
2140	-	4801	Undelivered Orders - Obligations, Unpaid	С	В												U						
2140	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	С	В												U						
2140	-	4901	Delivered Orders - Obligations, Unpaid	С	В												U						
2140	-	4908	Authority Outlayed Not Yet Disbursed	С	В												U						
		<u> </u>							ļ					ļ									
	lew bu		uthority (gross) (+)													ļ							
2200		i nis lir	ne is calculated. Equals sum of P&F	ines 40	JUU thr	ougn 696	Also equ	iais line 70	UU.							 					ļ		
2042 -			lailahla fuama maaassada a sforsi			(1)			 					 							 		
2210 R	esou	ces av	ailable from recoveries of prior ye Downward Adjustments of Prior-	ar oblig	gations	5 (+)			1												-		
2210	+	4871	Year Unpaid Undelivered Orders - Obligations, Recoveries	D	Е												U						
2210	+	4971	Downward Adjustments of Prior- Year Unpaid Delivered Orders - Obligations, Recoveries	D	Е												U						
	L	L	<u> </u>			<u> </u>			ļ					ļ									
2221 U	nobli	gated b	palance transferred to other accou	ınts (-) [XX-XXX	[X]																	
2221	-	4176	Allocation Transfers of Prior-Year Balances	С	E								##	####			U	T					
2221	-	4190	Transfers - Prior-Year Balances	С	Е								##	####			U	T					
2000	lm a ^{t.} l'		alamaa tuunafanna difirana atta						<u> </u>														
2222 U	nobli	gated b	palance transferred from other acc	ounts (xxxx]			1												-		
2222	+	4176	Allocation Transfers of Prior-Year Balances	D	E								##	####			U	F					
2222	+	4190	Transfers - Prior-Year Balances	D	Е								##	####			U	F					

		og.u.	Licosi Assessed	uuic i		cui Aci	uui ooiu					1							. A O.T.O. III 6				
P8	ı, F		USSGL Account				1			ount Attr									ACISIIS	Supplied A			
	Line	NI-	T.W.		Begin		Public	Avail- ability	Trans. Part-	Bor- rowing	BEA Cat.	Year of	Dir. Trans.	Dir. Trans.	Ad- vance	Fun-	TAFS	Transfer To	Def.	Avail- ability	Expir- ation	Fund	Fin Acct
		No.	Title	Credit			Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Туре	Flag	Type	Ind.
2230 E			ligated balance transfer to unexpi Balance Transfers - Extensions of Availability Other Than	D D	E E	+)											U						
2230	+	4199	Reappropriations Transfer of Expired Expenditure	D	E												U						
			Transfers - Receivable		_																		
2240 C	apital	transf	er to general fund (-)																				
2240	-	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances	С	Е												U						
	4.	L	11																			├	
2260 P	ortior	applie	ed to repay debt (-)																			├	
2260	-	4147	Actual Repayments of Debt, Prior- Year Balances	С	Е												U						
2270 B	alana	o of ou	therity to herrow with drawn ()		\vdash																	╁	
2270 B	-		thority to borrow withdrawn (-) Borrowing Authority Withdrawn	С	Е												U						
227E D	alana	o of oo	ntract authority withdrawn (-)		\vdash																	╁	
2275	-		Contract Authority Withdrawn	С	Е												U						
2200 B	oduci	ion nu	l rsuant to P.L. 99-177 in unobligat	od balar	2000 (4	dicorotio	225() ()															╁	
	euuci		Rescission - Prior-Year - Special	C Dalai	E	Jiscretio					D					DEF							
2380	-		and Trust TAFS Designated by Treasury as "Available"				99-177										U						
2380	-	4393	Rescission - Prior-Year	С	Е		99-177				D					DEF	U					<u> </u>	
2385 R	educt	ion pu	rsuant to P.L. 99-177 in unobligat	ted bala	nces (mandato	ry) (-)																
2385	-	4383	Rescission - Prior-Year - Special and Trust TAFS Designated by Treasury as "Available"	С	E	Р	99-177				М					DEF	U						
2385	-	4393	Rescission - Prior-Year	С	Е	Р	99-177				М					DEF	U						
2390 T	otal b	udgeta	ry resources available for obliga	tion (+)	1																		
2390			ne is calculated. Equals sum of P&F			ough 238	5, when the	ere are mul	iple enti	ies on line	es 2140	through	n 2385.										
			·									Ĭ											
2395 T	otal n	ew obl	igations (-)																				
2395			ne is calculated. Same as P&F line	1000 wi	ith opp	osite sian																	
				1																			
2397 D	eficie	ncv (+)			\vdash																		
2397	-	4450	Unapportioned Authority	С	Е												U		D				
2397 2397	-	4610	Apportionments Allotments - Realized Resources	C C	E			A									U		D D			\vdash	
2397		4620	Unobligated Funds not Subject to	С	E												U		D			$\vdash \vdash \vdash$	
2397		4620	Apportionment Funds Not Available for	С	E														D			$\vdash \vdash \vdash$	
2397	-		Commitment/Obligation Commitments	С	E												U		D			\vdash	
																							$\overline{}$
2398 11	Inohli	gated h	palance expiring or withdrawn (-)	-	\vdash																		
2398	-		Canceled Authority	С	Е												U			Х	N		
2398	-		Special and Trust Fund Refunds Temporarily Precluded from	С	E												U				N		
2398	-	4420	Obligation Unapportioned Authority - Pending	С	E												U				Y	$\vdash \vdash$	
2398	-	4450	Rescission Unapportioned Authority	С	Е												U		X		Y	$\models \downarrow$	
2398	-	4510	Apportionments	С	E			Α									U		Χ		Υ		

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Po	F		USSGL ACCOUNT	-															ACIONS			-	
Line No.	Line	No.	Title	Debit/ Credit	Begin End	Auth.	Public	Avail- ability Time	Trans. Part-	Bor- rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans.	Dir. Trans. Acct.	Ad- vance	Fun- ction	TAFS Status	Transfer To From	Def. Flag	Avail- ability	Expir- ation	Fund Type	Fin Acct Ind.
	Sign	170.	Apportionments			Туре	Law		ner	Source	IIIu.	DA	Agy.	ACCI.	Flag	Clion	U	FIOIII	riag	Туре	Flag	туре	IIIQ.
2398 2398	-	4610	Allotments - Realized Resources	C C	E			S									U		Х		Y		
2398	-	4620	Unobligated Funds not Subject to Apportionment	С	Е												U		Х		Y		
2398	_	4630	Funds Not Available for	С	Е												U		X		Y		
2398	-		Commitment/Obligation Commitments	С	Е												U		Х		Υ		
2440 U	nobli	aated b	alance carried forward, end of ye	ar																			
			Unapportioned Authority - Pending		_																		
2440	+	4420	Rescission Unapportioned Authority - OMB	C	E												U				N		
2440 2440	+	4430	Deferral Unapportioned Authority	C	E												U		Х		N N		
2440	+	4540	Apportionments	С				^									U		X				
	-				E			A											^		N		
2440	+	4510	Apportionments	С	Е			S									U				N		
2440	+	4610	Allotments - Realized Resources	С	Е												U		Х		N		
2440	+	4020	Unobligated Funds not Subject to Apportionment	С	Е												U		Х		N		
2440	+	4630	Funds Not Available for Commitment/Obligation	С	Е												U		Х		N		
2440	+	4700	Commitments	С	Е												U		Χ		N		
МЕМО	RAND	UM EN	TRY																				
			balance returned to receipts																				
2441			e is not required to be supported by	the US	SGL																		
2771		11113 111	le is not required to be supported by	y tric do	OOL.																		
NEW E	HIDGI	T ALIT	HORITY (GROSS), DETAIL																				
4000 A																							
4000			Debt Liquidation Appropriations	D	Е	Р					D/E						U					1/3/4	
4000	+	4112	Liquidation of Deficiency - Appropriations	D	E	'					D/E						U					1/3/4	
4000	+	4115	Loan Subsidy Appropriation	D	E	Р					D/E						U					1/3/4	
4000	+	4117	Loan Administrative Expense Appropriation	D	Е	Р					D/E						C					1/3/4	
4000	+	4118	Reestimated Loan Subsidy Appropriation	D	Е						D						U					1/3/4	
4000	+	4119	Other Appropriations Realized	D	Е	Р					D/E				Х		U					1/3/4	
4000			Appropriation to Liquidate		_						,											4/0/4	
4000	+	4138	Contract Authority Adjustments To Indefinite No-Year	D	E						D						U					1/3/4	
4000	+	4391	Authority	D	Е						D						U					1/3/4	
4020 4	nnror	riation	(special fund) (+)	1					1					-									
4020 A	+ +		Appropriated Trust or Special	D	Е	Р					D						U					2	
4020	+	4138	Fund Receipts Appropriation to Liquidate	D	Е						D						U					2	
			Contract Authority Rescinded Amounts Appropriated																				
4020	-	4384	in Special and Trust TAFS Designated by Treasury as "Available"	С	Е	Р					D						U					2	
4020	+	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	С	В	Р					D						U					2	
4020	-	4394	Receipts Unavailable for Obligation Upon Collection	С	Е						D						U					2	
4020	+	4394	Receipts Unavailable for Obligation Upon Collection	С	В						D						U					2	

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Line	Line Sign	No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	Avail- ability Time	Trans. Part- ner	Bor- rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad- vance Flag	Fun-	TAFS Status	Transfer To From	Def. Flag	Avail- ability Type	Expir- ation Flag	Fund Type	Fin Acct Ind.
	nnror		(trust fund) (+)	Credit	Ellu	туре	Law	Tille	Hei	Source	iiiu.	DA	Agy.	Acci.	гіау	CHOIT	Status	FIOIII	гіау	туре	riay	туре	IIIu.
4026	+	4114	Appropriated Trust or Special Fund Receipts	D	E	Р					D						U					7/8	
4026	+	4123	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Receivable - Rescinded	D	E	Р					D						U					7/8	
4026	1	4124	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Payable - Rescinded	С	E						D						U					7/8	
4026	+	4126	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Receivable	D	E						D						U					7/8	
4026	-	4126	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Receivable	D	В						D						U					7/8	
4026	-	4127	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Payable Amounts Appropriated from	С	E						D						U					7/8	
4026	+	4127	Specific Treasury-Managed Trust Fund TAFS-Payable	С	В						D						U					7/8	
4026	+	4128	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Transfers In	D	E						D						U					7/8	
4026	-	4129	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Transfers Out	D	E						D						U					7/8	
4026	+	4138	Appropriation to Liquidate Contract Authority Rescinded Amounts Appropriated	D	Е						D						U					7/8	
4026	1	4384	in Special and Trust TAFS Designated by Treasury as "Available"	С	E	Р					D						U					7/8	
4026	+	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	С	В	Р					D						U					7/8	
			available from subsequent year		_	_					_												
4028	+	4119	Other Appropriations Realized	D	Е	Р					D			 	F		U						
4029 A	nnror	riation	available in prior year (-)						-					1									
4029 A	-		Other Appropriations Realized	D	Е	Р					D				Р		U						
4035 A	pprop	riation	permanently reduced (-)																				
4035	-	4392	Rescission - New Budget Authority	С	E	Р					D						U					1,3,4	
4035	-	4396	Authority Permanently Unavailable for Obligation Pursuant to Public Law	С	E	Р					D						U					1,3,4	
	nobli		palance permanently reduced (-)																				
4036	-	4393	Rescission - Prior-Year	С	E	Р					D						U						
4007 1			Assessment to the second (1)												ļ								
4037 A 4037	pprop	4382	temporarily reduced (-) Rescission - New Budget Authority - Special and Trust TAFS Designated by Treasury as	С	E	Р					D						U						
			"Available"												<u> </u>								

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	Line Sign	No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	Avail- ability Time	Trans. Part- ner	Bor- rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad- vance Flag	Fun-	TAFS Status	Transfer To From	Def. Flag	Avail- ability Type	Expir- ation Flag	Fund Type	Fin Acct Ind.
4037	-	4386	Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS Designated by Treasury as "Available"	С	E	Р					D		- Gy		J		U			,	J		
4037	-	4392	Rescission - New Budget Authority	С	Е	Р					D						U					2,7,8	
4037	1	4396	Authority Permanently Unavailable for Obligation Pursuant to Public Law	С	E	Р					D						U					2,7,8	
4000 1	a a la la																						
4038 U	nobii	gated b	palance temporarily reduced (-)																				
4038	-	4383	Rescission - Prior-Year - Special and Trust TAFS Designated by Treasury as "Available"	С	E	Р					D						U						
4047 B	ortion	annlie	ed to repay debt (-)																				
4047 F	-	4146	Actual Repayments of Debt, Current-Year Authority	С	Е	Р					D						U						
4048 P	ortion	applie	ed to liquidate deficiencies (-)																				
4048	-	4112	Liquidation of Deficiency - Appropriations	D	Е						D						U						
4049 P	ortion	applie	ed to liquidate contract authority ((-)																			
4049	-	4135	Contract Authority Liquidated	С	Е	Р					D						U						
4049	-	4136	Contract Authority to be Liquidated by Trust Funds	С	E						D						U						
4049	+	4136	Contract Authority to be Liquidated by Trust Funds	С	В						D						U						
4050 P	ortion	of apr	propriation to liquidate contract a	uthority	(-)																		
4050	-	4130	Appropriation to Liquidate Contract Authority Withdrawn	С	E						D						U						
1100 7																							
4100 1	-		Allocations of Realized Authority - To Be Transferred from Invested	С	Е						D		##	####			U	Т					
4100	+	4166	Balances Allocations of Realized Authority - To Be Transferred from Invested Balances	С	В						D		##	####			U	Т					
4100	-	4167	Allocations of Realized Authority - Transferred from Invested Balances	С	E						D		##	####			U	Т					
4100	-	4168	Allocations of Realized Authority - Not To Be Transferred from Invested Balances - Rescinded	С	Е						D		##	####			U	Т					
4100	<u> </u>	4170	Transfers - Current Year Authority	С	E	Р					D		##	####			U	Т					
4100	-	4172	Transfers - Current-Year Authority Payable	С	E	'					D		##	####			U	T					
4100	+	4172	Transfers - Current-Year Authority Payable	С	В						D		##	####			U	Т					
4100	-	4173	Non-Allocation Transfers of Invested Balances - Transferred	С	E						D		##	####			U	Т					
4100	-	4175	Allocation Transfers of Current- Year Authority for Non-Invested Accounts	С	Е	Р					D		##	####			U	Т					ı

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Pa	_		USSGL Account			ı		Avail-	Trans.	Bor-	BEA	Year	Dir.	Dir.	Ad-			Transfer	ACTS II S				Fin
Lino	Lino			Debit/	Pogin	Auth.	Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance	Fun-	TAFS	To	Def.	Avail- ability	Expir-	Fund	
	Line Sign	No.	Title	Credit			Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Туре	ation Flag	Type	Acct Ind.
	ranef		rom other accounts (+) [xx-xxxx]	Credit	Ellu	Type	Law	Tille	Hei	Source	IIIu.	DA	Agy.	ACCI.	riay	Clion	Status	FIUIII	riay	Type	Flay	туре	iiiu.
4200 1	ansi		Allocations of Realized Authority -																				
4200	_		To Be Transferred from Invested	D	Е						D		##	####			U	F					
4200		4100	Balances		_								mm	mmm			U						
			Allocations of Realized Authority -																				
4200	_	1166	To Be Transferred from Invested	D	В						D		##	####			U	F					
4200	-	4100	Balances										mm	mmm			U						
			Allocations of Realized Authority -																				
4200	+	4167	Transferred from Invested	D	Е						D		##	####			U	F					
1200		1107	Balances		_								""				Ŭ						
			Allocations of Realized Authority -																				
			Not To Be Transferred from	_	_													_					
4200	+	4168	Invested Balances - Rescinded	D	E						D		##	####			U	F					
4200	+	4170	Transfers - Current Year Authority	D	Е	Р					D		##	####			U	F					
			Transfers - Current-Year Authority								_							_					
4200	+	4171	Receivable	D	E						D		##	####			U	F					
4000			Transfers - Current-Year Authority															_					
4200	-	4171	Receivable	D	В						D		##	####			U	F					
4200		4470	Non-Allocation Transfers of	D	Е						D		##	####			U	F					
4200	+	4173	Invested Balances - Transferred	D	E						D		##	******			U	F					
			Allocation Transfers of Current-																				
4200	+	4175	Year Authority for Non-Invested	D	E	Р					D		##	####			U	F					
			Accounts																				
	pprop		(total discretionary) (+)																				
4300		This lin	e is calculated. Equals sum of P&F	lines 40	000 thr	ough 420	0.																
4700 A	uthor	ity to b	orrow (+)																				
4700	+	4141	Current-Year Borrowing Authority	D	Е						D						U						
			Realized																				
4700	-	4143	Reductions of Borrowing Authority	С	E						D						U						
			4 1 1 1 (2)																				
4735 A	uthor	ity to b	orrow permanently rescinded (+)																				
4735	-	4392	Rescission - New Budget Authority	С	E	В					D						U						
			Authority Permanently Unavailable																				
4735		4206	for Obligation Pursuant to Public	С	Е	В					D						U						
4733	-	4390	Law	C	_												U						
			Law																				
4790 A	uthor	ity to h	orrow (total discretionary) (+)											1	1							1	
4790			ne is calculated. Equals sum of P&F	lines 4	700 thr	ouah 473	5.																
			The state of the s		30	g/0									1								
4900 C	ontra	ct auth	ority (+)			1				1													
			Current-Year Contract Authority		-	1				1													
4900	+	4131	Realized	D	Е						D						U						
4000		4400	Reductions of Contract Authority		_																		
4900	-	4133		С	Е						D						U						
4935 C	ontra	ct auth	ority permanently reduced (-)																				
			Rescission - New Budget Authority	С	г						Б						- 11						
4935	_	4392		Ü	Е	С		<u></u>	<u> </u>	<u> </u>	D		<u></u>	<u>L</u>	<u>L</u>		U						
			Authority Permanently Unavailable																				
4935	-	4396	for Obligation Pursuant to Public	С	E	С					D						U						
			Law																				
			alance permanently reduced (-)																				
4936	-	4393	Rescission - Prior-Year	С	Е	С					D						U						

P&		9	USSGL Account							ount Attr								F	ACTS II S	Supplied A	ttributes		1
Line No.	Line Sign	No.	Title	Debit/ Credit	End	Auth. Type	Public Law	Avail- ability Time	Trans. Part- ner	Bor- rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad- vance Flag	Fun- ction	TAFS Status	Transfer To From	Def. Flag	Avail- ability Type	Expir- ation Flag	Fund Type	Fin Acct Ind.
4945 P	ortion	preclu	ded from obligation (limitation or	n obliga	tions)	(-)																	
4945	-	4397	Receipts and Appropriations Temporarily Precluded from Obligation	С	E	С					D						U						
4945	+	4397	Receipts and Appropriations Temporarily Precluded from Obligation	С	В	С					D						U						
			ority (total discretionary) (+)		20011		_																
4990		I his lin	e is calculated. Equals sum of P&F	lines 49	900 thr	ough 494	5.																
5000 R		onrieti.	on (+)																				
5000 K			Reappropriations	D	Е						D						U						
5000	-	4150	Reappropriations	D							U						U						
5035 R	eanni	onriati	on permanently reduced (-)																				
5035	-	4392	Rescission - New Budget Authority	С	Е	R					D						U						
5035	-		Authority Permanently Unavailable for Obligation Pursuant to Public	С	E	R					D						U						
<u> </u>			Law						-														
5300 P	eann:	onriati	on (total discretionary) (+)											-								-	
5300 1	cappi		e is calculated. Equals sum of P&F	lines 50	200 thr	ough 503	5																
3330		rino III	o lo calculated. Equals sulli Ol FAF	111100 00	000 1111	Jagii Judi	<u>.</u>																
5500 A	dvand	ce appr	opriation (+)																				
5500			Debt Liquidation Appropriations	D	Е	D					D						U					1/3/4	
5500	+		Loan Subsidy Appropriation	D	E	D					D						Ü					1/3/4	
5500	+	4117	Loan Administrative Expense	D	Е	D					D						U					1/3/4	
			Appropriation																				
5500	+	4119	Other Appropriations Realized	D	Е	D					D						U					1/3/4	
			1.0																				
5520 A	dvand		opriation (special fund) (+)																				
5520	+	4114	Appropriations Trust or Special Fund Receipts	D	Е	D					D						U					2	
5520	-	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	С	E	D					D						U					2	
5520	+	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	С	В	D					D						U					2	
5526 A	dvand		opriation (trust fund) (+)																				
5526	+	4114	Appropriations Trust or Special Fund Receipts	D	Е	D					D						U					7/8	
5526	-	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	С	E	D		_			D						J					7/8	
5526	+	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	С	В	D					D						U					7/8	
5535 A	dvan	o ann	opriation permanently reduced (-	١										-									
5535 A	-	4392	Rescission - New Budget Authority	C	Е	D					D						U						
5535	-		Authority Permanently Unavailable for Obligation Pursuant to Public Law	С	E	D					D						U						
								l .	l						1					l			

P8			USSGL Account							ount Attr								F	ACTS II S	Supplied A	Attributes		$\neg \neg$
Line	Line Sign	No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	Avail- ability Time	Trans. Part- ner	Bor- rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad- vance Flag	Fun-	TAFS Status	Transfer To From	Def. Flag	Avail- ability Type	Expir- ation Flag	Fund Type	Fin Acct Ind.
5537 A	dvan		opriation temporarily reduced (-)	Orcuit	LIIG	Турс	Law	Tillic	1101	Cource	iiiu.	DA	Agy.	Acct.	riag	Clion	Otatus	1 10111	riag	Турс	riag	Турс	mu.
5537	-	4382	Rescission - New Budget Authority - Special and Trust TAFS Designated by Treasury as "Available"	С	Е	D					D						U						
5537	ı	4386	Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS Designated by Treasury as "Available"	С	E	D					D						J						
	dvan		opriation (total discretionary) (+)																				
5590		This lir	ne is calculated. Equals sum of P&F	lines 5	500 thr	ough 553	7.																
6000 4	nnror	riation	(+)																				
6000	+		Debt Liquidation Appropriations	D	Е	Р					М						U					1/3/4	
6000	+	4112	Liquidation of Deficiency -	D	E						М						U					1/3/4	
6000	+		Appropriations Loan Subsidy Appropriation	D	Е	Р					M						U					1/3/4	
6000	+	4117	Loan Administrative Expense Appropriation	D	Е	Р					М						U					1/3/4	
6000	+	4118	Reestimated Loan Subsidy Appropriation	D	Е						М						U					1/3/4	
6000	+	4119	Other Appropriations Realized	D	Е	Р					М						U					1/3/4	
6000	+	4122	Authority Adjusted for Interest on Public Debt Securities	D	E												U					1	
6000	-	4122	Authority Adjusted for Interest on Public Debt Securities	D	В												U					1	
6000	+	4125	Loan Modification Adjustment Transfer Appropriation	D	Е						М						U					1/3/4	
6000	+	4138	Appropriation to Liquidate Contract Authority	D	Е						М						U					1/3/4	
6000	+	4391	Adjustments To Indefinite No-Year Authority	D	Е						М						U					1/3/4	
6020 A	pprop	riation	(special fund) (+)																				
6020	+	4114	Appropriated Trust or Special Fund Receipts	D	Е	Р					М						U					2	
6020	+	4138	Appropriation to Liquidate Contract Authority	D	Е						М						U					2	
6020	1	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	С	E	Р					М						U					2	
6020	+	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	С	В	Р					М						U					2	
6020	-	4394	Receipts Unavailable for Obligation Upon Collection	С	Е						М						U					2	
6020	+	4394	Receipts Unavailable for Obligation Upon Collection	С	В						М						U					2	
6026 A	pprop	riation	(trust fund) (+)																				
6026	+	4114	Appropriated Trust or Special Fund Receipts	D	Е	Р					М						U					7/8	
6026	+	4123	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Receivable - Rescinded	D	E	Р					М						U					7/8	

		ogran	and Financing (P&F) Sche	uule r	1101 1	cai Aci	uai Coiu					1											
P8	<u>k</u> F		USSGL Account						USSGL Account Attributes									FACTS II Supplied Attributes					
								Avail-	Trans.	Bor-	BEA	Year	Dir.	Dir.	Ad-			Transfer		Avail-	Expir-		Fin
Line	Line			Debit/	Begin	Auth.	Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance	Fun-	TAFS	To	Def.	ability	ation	Fund	Acct
No.	Sign	No.	Title	Credit	Fnd	Туре	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Туре	Flag	Туре	Ind.
110.	Oigi.	110.	Amounts Appropriated from	Ordan	Liid	1,700	Law	111110	1101	Course	mia.		7193.	71001.	. iug	Ollon	Otatao	110111	. lug	1 9 0 0	riug	1900	iiid.
6026	-	4124	Specific Treasury-Managed Trust	С	Е						M						U					7/8	
			Fund TAFS-Payable - Rescinded																				
			Amounts Appropriated from																				
6026	+	4126	Specific Treasury-Managed Trust	D	Е						M						U					7/8	
			Fund TAFS-Receivable																				
			Amounts Appropriated from																				
6026		4126	Specific Treasury-Managed Trust	D	В						М						U					7/8	
0020	_			D	ь						IVI						U					110	
			Fund TAFS-Receivable																				
			Amounts Appropriated from																				
6026	-		Specific Treasury-Managed Trust	С	E						M						U					7/8	
			Fund TAFS-Payable																				
			Amounts Appropriated from																				
6026	+	4127	Specific Treasury-Managed Trust	С	В						M						U					7/8	
			Fund TAFS-Payable	_	_						***						_						
			Amounts Appropriated from																				
		4400		_	_																	7.0	
6026	+		Specific Treasury-Managed Trust	D	Е						M						U					7/8	
			Fund TAFS-Transfers In													/							
			Amounts Appropriated from																				
6026	-	4129	Specific Treasury-Managed Trust	С	Е						M						U					7/8	
			Fund TAFS-Transfers Out																				
			Appropriation to Liquidate																				
6026	+	4138	Contract Authority	D	E						M						U					7/8	
<u> </u>	-		Rescinded Amounts Appropriated																				
6026		4384	in Special and Trust TAFS	С	Е	Р					М						U					7/8	
0020	-	4304	Designated by Treasury as	C	_	'					IVI						U					110	
			"Available"																				
			Rescinded Amounts Appropriated																				
			in Special and Trust TAFS																				
6026	+	4384		С	В	Р					M						U					7/8	
			Designated by Treasury as	_	_	·					***						_						
			"Available"																				
			Receipts Unavailable for		_																		
6026	-	4394	Obligation Upon Collection	С	Е						M						U					7/8	
			Receipts Unavailable for																				
6026	+	4394		С	В						M						U					7/8	
			Obligation Upon Collection																				
6028 A	ppro	priation	(unavailable balances) (+)																				
			Authority Made Available from																				
0000	Ι.		Receipt or Appropriation Balance	D	_																		
6028	+	4157	Previously Precluded from	D	Е						M						U						
			Obligation																				
			- Dingulion																				
6025 ^	lnere:	nriation	permanently reduced (-)																			+	
0035 A	rhhiol																						
6035	-	4392	Rescission - New Budget Authority	С	Е	Р					M						U					1,3,4	
						ļ .																.,.,.	
	I		Authority Permanently Unavailable																				
6035	-	4396	for Obligation Pursuant to Public	С	E	Р					M						U					1,3,4	
			Law			1																	
6036 11	Inchli	nated h	alance permanently reduced (-)																				
	וועטווי			_		Р	-				N 4						- 11						
6036	-	4393	Rescission - Prior-Year	С	Е	Р					М						U						
6037 A	ppro		temporarily reduced (-)																				
			Rescission - New Budget Authority			l								l								T	
			- Special and Trust TAFS			l _																	
6037	-	4382	Designated by Treasury as	С	Е	Р					M						U						
	I		"Available"																				
			Available				l			l				l									

P&		og. a	USSGL Account	<u> </u>		ou i 710	uui ooiu			ount Attr		1						F	ACTS II S	Supplied A	Attributes		
Line	Line Sign	No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	Avail- ability Time	Trans. Part- ner	Bor- rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad- vance Flag	Fun-	TAFS Status	Transfer To From	Def. Flag	Avail- ability Type	Expir- ation Flag	Fund Type	Fin Acct Ind.
6037	-		Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS Designated by Treasury as "Available"		E	Р	Law	Time	1161	Source	M	DA.	Agy.	Acct	riag	Cuon	U	110111	T lag	Туре	i lag	Туре	mu.
6037	ı	4392	Rescission - New Budget Authority	С	Е	Р					М						J					2,7,8	
6037	ı	4396	Authority Permanently Unavailable for Obligation Pursuant to Public Law	С	E	Р					М						J					2,7,8	
	L	L																					
6038 U	nobli	gated b	palance temporarily reduced (-)																				
6038	-	4383	Rescission - Prior-Year - Special and Trust TAFS Designated by Treasury as "Available"	С	Е	Р					М						U						
6045 D	oution		ided from obligation ()																				
о045 Р	ortior	ı preclu	Ided from obligation (-) Receipts and Appropriations											-									
6045	-	4397	Temporarily Precluded from Obligation	С	Е	Р					М						U						
6045	+	4397	Receipts and Appropriations Temporarily Precluded from Obligation	С	В	Р					М						U						
6047 D		annlie	ed to repay debt (-)	-																			
	ortior		Actual Repayments of Debt,																				
6047	-	4146	Current-Year Authority	С	E	Р					М						U						
6048 P	ortior	applie	ed to liquidate deficiencies (-)																				
6048	-	4112	Liquidation of Deficiency - Appropriations	D	Е						М						U						
6040 D		annlie	l ed to liquidate contract authority (
6049 P	ortioi		Contract Authority Liquidated	-) C	Е	Р					М						U						
	_		Contract Authority to be Liquidated																				
6049	-	4136 4136	by Trust Funds Contract Authority to be Liquidated	С	E B						M M						U						
0043	·	4100	by Trust Funds	Ŭ							101						- O						
6052.5	outic:	. ab4	ituted for borrowing authority (-)	I										1									
6053 P	-		Substitution of Borrowing Authority	С	E	Р					М						U						
6100 T	ransf	erred to	o other accounts (-) [xx-xxxx]																				
6100			Allocations of Realized Authority - To Be Transferred from Invested Balances	С	E						М		##	####			U	Т					
6100	+	4166	Allocations of Realized Authority - To Be Transferred from Invested Balances	С	В						М		##	####			U	Т					
6100	-	4167	Allocations of Realized Authority - Transferred from Invested Balances	С	Е						М		##	####			U	Т					
6100	-	4168	Allocations of Realized Authority - Not To Be Transferred from Invested Balances - Rescinded	С	Е						М		##	####			U	Т					
6100	-	4170	Transfers - Current-Year Authority	С	Е	Р					М		##	####			U	Т					
6100	-	4172	Transfers - Current-Year Authority Payable	С	E						М		##	####			U	Т					

P8		Ogran	USSGL Account	uule r	1101 1	eai Aci	luai Coiu					1							A OTO II O		\ 44! la 4 a a		
P8	,F		USSGL Account		1		1			ount Attr		\/	D:-	D:-	A -1				ACISIIS	Supplied A		; 	F:-
				D - I- IV	D1	A 41-	D. I.E.	Avail-	Trans.	Bor-	BEA	Year	Dir.	Dir.	Ad-		T450	Transfer	D - f	Avail-	Expir-	F	Fin
Line	Line	٠.		Debit/		Auth.	Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance	Fun-	TAFS	To	Def.	ability	ation	Fund	Acct
No.	Sign	No.	Title	Credit	End	Туре	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Туре	Flag	Туре	Ind.
6100	+	4172	Transfers - Current-Year Authority	С	В						М		##	####			U	Т					
			Payable	-																			
6100	_	4173	Non-Allocation Transfers of	С	E						М		##	####			U	Т					
			Invested Balances - Transferred																				
0.400			Allocation Transfers of Current-	_	_													_					
6100	-	41/5	Year Authority for Non-Invested	С	E	Р					M		##	####			U	Т					
			Accounts																				
COOO T			om other accounts (+) [xx-xxxx]																				
6200 I	ransı	errea 11		ł																			
6200		4166	Allocations of Realized Authority - To Be Transferred from Invested	D	Е						М		##	####			U	F					
6200	_	4100	Balances	U	_						IVI		##	******			U	Г					
			Allocations of Realized Authority -																				
6200		4166		D	В						М		##	####			U	F					
6200	-	4100	Balances	U	Ь						IVI		##	******			U	Г					
			Allocations of Realized Authority -	1																			
6200	+	4167	Transferred from Invested	D	Е						М		##	####			U	F					
6200	_	4107	Balances	U							IVI		##	******			U	Г					
			Allocations of Realized Authority -	1																			
			Not To Be Transferred from																				
6200	+	4168	Invested Balances - Rescinded	D	E						M		##	####			U	F					
			invested balances - Rescinded																				
6200	+	4170	Transfers - Current-Year Authority	D	Е	Р					М		##	####			U	F					
	<u> </u>		Transfers - Current-Year Authority																				
6200	+	4171	Receivable	D	E						M		##	####			U	F					
			Transfers - Current-Year Authority																				
6200	-	4171	Receivable	D	В						M		##	####			U	F					
			Non-Allocation Transfers of																				
6200	+	4173	Invested Balances - Transferred	D	E						M		##	####			U	F					
			Allocation Transfers of Current-																				
6200	+	4175	Year Authority for Non-Invested	D	Е	Р					М		##	####			U	F					
0200		4173	Accounts		_	'					IVI		TTT	mmm			U	'					
			Accounts																				
6250 A	nnroi	nriation	(total mandatory) (+)																				
6250	ррго	This lin	ne is calculated. Equals sum of P&F	lines 60	000 thr	ough 620	n																
0200		11113 111	le is calculated. Equals sum of Fig.	111103 00	1	l ough ozo	U.																
6300 R	eann	ropriati	on (+)																				
6300			Reappropriations	D	Е						М						U						
0000		1100	Тоарргорнацоно														, ,						
6335 R	eapp	ropriati	on permanently reduced (-)																				
	1		Rescission - New Budget Authority			_																	
6335	-	4392		С	E	R					M						U						
			Authority Permanently Unavailable																				
6335	_	4396	for Obligation Pursuant to Public	С	Е	R					М						U						
			Law		_																		
6390 R	eapp	ropriati	on (total mandatory) (+)	1																			
6390			ne is calculated. Equals sum of P&F	lines 63	300 thr	ough 633	5.														1		
		1		1		. 5 . 230															1		
6500 A	dvan	ce appi	ropriation (+)	1		1															1		
6500	+		Debt Liquidation Appropriations	D	Е	D					М						U				1	1/3/4	
6500	+		Loan Subsidy Appropriation	D	E	D					M						Ü					1/3/4	
			Loan Administrative Expense																				
6500	+	4117	Appropriation	D	E	D					M						U			1	1	1/3/4	
6500	+	4119	Other Appropriations Realized	D	Е	D					М						U					1/3/4	
		1	The second reduced	T -																	1		
6526 A	dvan	ce appi	ropriation (trust fund) (+)																				
			Appropriations Trust or Special		_																	7.0	
6526	+	4114	Fund Receipts	D	E	D					М						U			1	1	7/8	
			the state of the s																				

		Ogran	and rinancing (P&F) Sche	uule r	1101 1	eai Aci	uai Coiu					1											
P8	ξF.		USSGL Account					USS	GL Acc	ount Attr	ibutes							F	ACTS II S	Supplied A	Attributes		
								Avail-	Trans.	Bor-	BEA	Year	Dir.	Dir.	Ad-			Transfer		Avail-	Expir-		Fin
Line	Line			Debit/	Begin	Auth.	Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance	Fun-	TAFS	To	Def.	ability	ation	Fund	Acct
No.	Sign	No.	Title	Credit	End	Type	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Type	Flag	Type	Ind.
			Rescinded Amounts Appropriated			- / '							- 0,							- / '	Ŭ		
			in Special and Trust TAFS	_	_	_																	
6526	-	4384	Designated by Treasury as	С	Е	D					M						U					7/8	
			"Available"																				
			Rescinded Amounts Appropriated																				
			in Special and Trust TAFS																				
6526	+	4384		С	В	D					M						U					7/8	
			Designated by Treasury as																				
			"Available"																				
	<u> </u>																						
6535 A	dvan		opriation permanently reduced (-)																			
6535	-	4392	Rescission - New Budget Authority	С	E	D					М						U						
			Authority Permanently Unavailable																				
6535	-	4396	for Obligation Pursuant to Public	С	E	D					M						U						
			Law																				
6537 A	dvan	ce appr	opriation temporarily reduced (-)																				
			Rescission - New Budget Authority																				
			- Special and Trust TAFS	_	_	l _		1	1						1								
6537	-	4382	Designated by Treasury as	С	E	D					M						U						
			"Available"												l								
1	-	1				-			1					1	1								
			Authority Permanently Unavailable																				
			for Obligation Pursuant to Public	_	_	_																	
6537	-	4386	Law - Special and Trust TAFS	С	E	D					M						U						
			Designated by Treasury as																				
			"Available"																				
6590 A	dvan	ce appr	opriation (total mandatory) (+)																				
6590			e is calculated. Equals sum of P&F	lines 6	5500 thi	rough 653	37.																
6610 C	ontra	ct auth	ority (+)																				
	<u> </u>		Current-Year Contract Authority																				
6610	+	4131	Realized	D	Е						M						U						
			Reductions of Contract Authority																				
6610	-	4133	Reductions of Contract Authority	С	E						M						U						
-																							
		<u> </u>																					
6635 C	ontra		ority permanently reduced (-)																				
6635	-	4392	Rescission - New Budget Authority	С	E	С					М						U						
			Authority Permanently Unavailable																				
6635	-	4396	for Obligation Pursuant to Public	С	Е	С					M				l		U						
			Law																				
6661 T	ransf	erred to	o other accounts (-) [xx-xxxx]																-				
6661	-	4137	Transfers of Contract Authority	С	Е						M		##	####			U	Т					
6661	+		Transfers of Contract Authority	С	В						М		##	####			U	Т					
5501	H				٠-			 	 		141		ит		1		,	- 1					
ccco T	roncf	oured fo	om other coccupts (+) [v:: ·········	-	1	 		-	 					-	 		-						
			om other accounts (+) [xx-xxxx]	_		 		-	 						 			-					
6662	+		Transfers of Contract Authority	D	Е				ļ		M		##	####			U	F					
6662		4137	Transfers of Contract Authority	D	В]	1		М		##	####	1		U	F				I	. 1
					1																		
6690 C	ontra	ct auth	ority (total mandatory) (+)		1	1			1					1	1								
6690	311111		ne is calculated. Equals sum of P&F	lines 6	610 thr	onap eee	2		-														
0030	1	III GIII	ic is calculated. Equals sulfi 01 PAF	11162 0	T 10 (1111	Jayıı 000	<u> </u>		 						 								
6740 4	utha	ritu ta L	orrow (+)		1				-						1								
01 TU A	เนเทอเ	ity to b				-			 						 								
6710	+	4141	Current-Year Borrowing Authority	D	E					P/T	M				l		U						
	<u> </u>		Realized					ļ	 						 								
6710	-	4143	Reductions of Borrowing Authority	С	Е					P/T	M						U						

P8		9	USSGL Account							ount Attr		1						-	ACTS II S	Supplied A	Attributos		$\overline{}$
Line	Line			Debit/			Public	Avail- ability	Trans. Part-	Bor- rowing	BEA Cat.	Year	Dir. Trans.	Dir. Trans.	Ad- vance		TAFS	Transfer To	Def.	Avail- ability	Expir- ation	Fund	Fin Acct
	Sign	No.	Title orrow (12 U.S.C. 2281-96) (+)	Credit	End	Туре	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Туре	Flag	Туре	Ind.
6716	+	4141	Current-Year Borrowing Authority Realized	D	Е					F	М						U						
6716	-	4143	Reductions of Borrowing Authority	С	Е					F	М						U						
6735 A	uthor		orrow permanently rescinded (-)																				
6735	-	4392	Rescission - New Budget Authority Authority Permanently Unavailable	С	Е	В					М						U						
6735	-	4396	for Obligation Pursuant to Public Law	С	E	В					М						U						
6790 A	uthor	ity to h	orrow (total mandatory) (+)																				
6790	utiloi		e is calculated. Equals sum of P&F	lines 67	710 thr	ouah 673	5.																
6800 S	pendi		hority from offsetting collections	(cash) ((+)																		
6800	+	4212	Liquidation of Deficiency - Offsetting Collections	D	Е						D						U						
6800	+	4222	Unfilled Customer Orders With Advance	D	Е						D						U						
6800	-	4222	Unfilled Customer Orders With Advance Reimbursements and Other	D	В						D						U						
6800	+	4252	Income Earned - Collected Appropriation Trust Fund	D	Е						D						U						
6800	+	4255	Expenditure Transfers - Collected Actual Collections of	D	Е						D						U						
6800	+	4260	"governmental-type" Fees Actual Collections of Business-	D	E						D						U						
6800	+	4201	Type Fees Actual Collections of Loan	D	E						D						U						
6800	+	4262	Principal Actual Collections of Loan Interest	D D	E						D						U						
6800	+	4263			E						D						U						
6800	+	4264	Actual Collections of Rent Actual Collections From Sale of	D	Е						D						U						
6800	+	4265	Foreclosed Property Other Actual Business-Type	D	Е						D						U						
6800	+	4266	Collections from Non-Federal Sources	D	Е						D						U						
6800	+	4267	Other Actual "governmental-type" Collections from Non-Federal Sources	D	E						D						U						
6800	+	4271	Actual Program Fund Subsidy Collected	D	Е						D						U						
6800	+	4273	Interest Collected From Treasury	D	Е						D						U						
6800	+	4275	Actual Collections From Liquidating Fund	D	Е						D						U						
6800	+	4276	Actual Collections From Financing Fund	D	Е						D						U						
6800	+	4277	Other Actual Collections - Federal	D	Е						D						U						
6800	+	4872	Downward Adjustments of PY Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	D	E						D						U						
6800	+	4972	Downward Adjustments of PY Paid Delivered Orders - Obligations, Refunds Collected	D	E						D						U						

P&		og.u	USSGL Account	<u> </u>		041 710	tuui ooiu			ount Attr		1						-	ACTS II S	Supplied A	ttrihutos		
Line No.	Line Sign		Title	Debit/ Credit	End	Type	Public Law	Avail- ability Time	Trans. Part- ner	Bor- rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad- vance Flag	Fun- ction	TAFS Status	Transfer To From	Def. Flag	Avail- ability Type	Expir- ation Flag	Fund Type	Fin Acct Ind.
6810 C	hang	e in un	collected customer payments froi	m Feder	ral sou	rces (un	expired)																
6810	+	4221	Unfilled Customer Orders Without Advance	D	Е				F/E		D						U						
6810	-	4221	Unfilled Customer Orders Without Advance	D	В				F/E		D						U						
6810	+	4225	Appropriation Trust Fund Expenditure Transfers -	D	Е						D						U						
6810	-	4225	Appropriation Trust Fund Expenditure Transfers - Reimbursements and Other	D	В						D						U						
6810	+	4251	Income Earned - Receivable Reimbursements and Other	D	Е				F/E		D						U						
6810	-	4251	Income Earned - Receivable Actual Program Fund Subsidy	D	В				F/E		D						U						
6810	+	4281	Receivable Actual Program Fund Subsidy Actual Program Fund Subsidy	D	Е						D						U						
6810 6810	-	4281	Receivable Interest Receivable From Treasury	D D	B E						D D						U						
6810	-		Interest Receivable From Treasury	D	В						D						U						
6810	+	4285	Receivable From the Liquidating Fund	D	E						D						U						
6810	-	4285	Receivable From the Liquidating Fund	D	В						D						U						
6810	+	4286	Receivable From the Financing Fund	D	Е						D						U						
6810	-	4286	Receivable From the Financing Fund	D	В						D						U						
6810	+	4287	Other Federal Receivables	D	E						D						U						
6810	-	4287	Other Federal Receivables	D	В						D						U						
6826 F	+	4123	ng collections (unavailable balanc Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Receivable - Rescinded	D D	E	S					D						U						
6826	+	4158	Authority Made Available from Offsetting Collection Balances Previously Precluded from Obligation	D	Е						D						U						
6826	-	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	С	E	S					D						U						
6826	+	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	С	В	S					D						U						
6827 C	anital	trance	er to general fund (-)		 				 					-	 					-			
6827	- -		Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	С	Е						D						U						
									1														
6833 P	ortion	applie	ed to liquidate deficiencies (-)																				
6833	-	4212	Liquidation of Deficiency - Offsetting Collections	D	Е						D						U						
					<u> </u>				<u> </u>						<u> </u>								
6837 P	ortior	tempo	prarily reduced (-)						 					1									
6837	-	4382	Rescission - New Budget Authority - Special and Trust TAFS Designated by Treasury as "Available"	С	Е	S					D						U						
		I				I	1	1	ı					1	<u> </u>			l .		L			

		ogran	and Financing (P&F) Sche	uule F	1101 1	eal Act	uai Colu					1											
P8	ιF		USSGL Account							ount Attr									ACTS II S	Supplied A			
Line No.	Line Sign	No.	Title	Debit/ Credit		Auth. Type	Public Law	Avail- ability Time	Trans. Part- ner	Bor- rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad- vance Flag	Fun- ction	TAFS Status	Transfer To From	Def. Flag	Avail- ability Type	Expir- ation Flag	Fund Type	Fin Acct Ind.
6837	-	4386	Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS Designated by Treasury as "Available"		E	S	Luw	Time	nor	Course	D	57.	rgy.	7000.	1123	0.0011	U	110111	. idg	Турс	- Tidg	Турс	mu.
6845 F	ortion	preclu	ıded from obligation (limitation o	n obliga	tions)	(-)																	
6845		4398	Offsetting Collections Temporarily		E	,					D						U						
0045	_		Precluded from Obligation	C	_						D						O						
6845	+	4398	Offsetting Collections Temporarily Precluded from Obligation	С	В						D						U						
6847 F	ortion	annlie	ed to repay debt (-)																				
	301		Actual Repayments of Debt,	-							_												
6847	-	4146	Current-Year Authority	С	Е	S					D						U						
6849 F	ortion	applie	ed to liquidate contract authority ((-)																			
6849	-	4135	Contract Authority Liquidated	С	Е	S		· · · · ·			D						U						
6852 5	ortic	ouhc4	ituted for borrowing authority (-)	-																			
	Ortion		ltuted for borrowing authority (-)																				
6853	-	4140	Substitution of Borrowing Authority	D	Е	S					D						U						
6861 T	ransf	erred to	o other accounts (-) [xx-xxxx]																				
6861	-		Transfers - Current Year Authority	С	Е	S					D		##	####			U	T					
6861	-	4175	Allocation Transfers of Current Year Authority	С	Е	S					D		##	####			U	Т					
2000 7			(1) [
6862 I	ranste +		om other accounts (+) [xx-xxxx] Transfers - Current Year Authority	D	Е	S					D		##	####			U	F					
6862	+		Allocation Transfers of Current- Year Authority for Non-Invested	D	E	S					D		##	####			U	F					
			Accounts		_													·					
6890 S	pendi	ng aut	hority from offsetting collections	(total di	scretic	onary) (+)																
6890		This lin	ne is calculated. Equals sum of P&F	lines 68	300 thr	ough 686	2.																
6900 S	pendi	ng Aut	hority from offsetting collections Liquidation of Deficiency -	(cash) ((+)	_																	
6900	+	4212	Offsetting Collections Unfilled Customer Orders With	D	Е						М						U						
6900	+	4222	Advance Unfilled Customer Orders With	D	Е						М						U						
6900	-	4222	Advance Reimbursements and Other	D	В						М						U						
6900	+	4252	Income Earned - Collected Appropriation Trust Fund	D	Е						М						U						
6900	+	4255	Expenditure Transfers - Collected Actual Collections of	D	E						М						U						
6900	+	4260	"governmental-type" Fees Actual Collections of Business-	D	E						М						U						
6900	+	4261	Type Fees Actual Collections of Loan	D	E						М						U						
6900	+	4262	Principal Actual Collections of Loan Interest	D	E						М						U						
6900 6900	+	4263 4264	Actual Collections of Rent	D D	E						M M						U						
			Actual Collections From Sale of																				
6900	+	4265	Foreclosed Property	D	Е						М						U						

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	Line		USSGE ACCOUNT	Dobit/	Dogin	Auth	Public	Avail-	Trans.	Bor-	BEA	Year of	Dir.	Dir.	Ad-	Fun	TAFS	Transfer To	Def.	Avail- ability	Expir-		Fin Acct
	Sign	No.	Title	Debit/ Credit	End	Auth. Type	Law	ability Time	Part- ner	rowing Source	Cat. Ind.	BA	Trans. Agy.	Trans. Acct.	vance Flag	Fun- ction	Status	From	Flag	Туре	ation Flag	Fund Type	Ind.
6900	+	4266	Other Actual Business-Type Collections from Non-Federal Sources	D	Е						М						U						
6900	+	4267	Other Actual "governmental-type" Collections from Non-Federal Sources	D	Е						М						U						
6900	+	4271	Actual Program Fund Subsidy Collected	D	Е						М						U						
6900	+	4273	Interest Collected From Treasury	D	E						М						U						
6900	+	4275	Actual Collections From Liquidating Fund	D	Е						М						U						
6900	+	4276	Actual Collections From Financing Fund	D	Е						М						U						
6900	+	4277	Other Actual Collections - Federal	D	Е						М						U						
6900	+	4872	Downward Adjustments of PY Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	D	E						М						U						
6900	+	4972	Downward Adjustments of PY Paid Delivered Orders - Obligations, Refunds Collected	D	Е						М						U						
6040 6	`hone	_ in	sallasted evetement neverents fro	m Fodo	ral aar		avnirad)																
6910	+	4221	Unfilled Customer Orders Without Advance	D D	E	irces (un	expireu)		F/E		М						U						
6910	-	4221	Unfilled Customer Orders Without Advance	D	В				F/E		М						U						
6910	+	4225	Appropriation Trust Fund Expenditure Transfers -	D	Е						М						U						
6910	-	4225	Appropriation Trust Fund Expenditure Transfers -	D	В						М						U						
6910	+	4251	Reimbursements and Other Income Earned - Receivable	D	Е				F/E		М						U						
6910	-	4251	Reimbursements and Other Income Earned - Receivable	D	В				F/E		М						U						
6910	+	4281	Actual Program Fund Subsidy Receivable	D	Е						М						U						
6910	-	4281	Actual Program Fund Subsidy Receivable	D	В						М						U						
6910	+		Interest Receivable From Treasury	D	E						M						U						
6910 6910	+	4283 4285	Interest Receivable From Treasury Receivable From the Liquidating Fund	D D	B E						M M						U						
6910	-	4285	Receivable From the Liquidating Fund	D	В						М						U						
6910	+	4286	Receivable From the Financing Fund	D	Е						М						U						
6910	-	4286	Receivable From the Financing Fund	D	В						М						U						
6910	+	4287	Other Federal Receivables	D	Е						М						U						
6910	-		Other Federal Receivables	D	В						М						U						
6926 F	rom o	ffsettir	ng collections (unavailable balance	es) (+)											1								
6926	+	4123	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Receivable - Rescinded	D	E	S					М						U						
6926	+	4158	Authority Made Available from Offsetting Collection Balances Previously Precluded from Obligation	D	E						М						U						

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P8	F		USSGL Account			1				ount Attr									ACTS II S	Supplied A		•	
Line	Line			Debit/			Public	Avail- ability	Trans. Part-	Bor- rowing	BEA Cat.	Year of	Dir. Trans.	Dir. Trans.	Ad- vance		TAFS	Transfer To	Def.	Avail- ability	Expir- ation	Fund	Fin Acct
No.	Sign	No.	Title Rescinded Amounts Appropriated	Credit	End	Туре	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Туре	Flag	Туре	Ind.
6926	-	4384	in Special and Trust TAFS Designated by Treasury as "Available"	С	Е	S					М						U						
6926	+	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	С	В	S					М						U						
					ļ																		
6927 C	apıta	transf	er to general fund (-)												ļ								
6927	-	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	С	E						М						U						
6933 P	ortion	applie	ed to liquidate deficiencies (-)																				
6933	-	4212	Liquidation of Deficiency - Offsetting Collections	D	E						М						U						
6027 D	ortion	tomp	prarily reduced (-)																				
0937 F	Ortion	temp	Rescission - New Budget Authority																				
6937	-	4382	- Special and Trust TAFS Designated by Treasury as "Available"	С	Е	S					М						U						
6937	-	4386	Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS Designated by Treasury as "Available"	С	E	S					М						U						
COAE D		n wa ali	lded from obligation (limitation or	n obliga	tions)	<i>(</i>)																	
6945 P	-	4398	Offsetting Collections Temporarily Precluded from Obligation	C	E	(-)					М						U						
6945	+	4398	Offsetting Collections Temporarily Precluded from Obligation	С	В						М						U						
6947 P	ortior	applie	ed to repay debt (-)																				
6947	-	4146	Actual Repayments of Debt, Current-Year Authority	С	Е	S					М						U						
6949 P	ortion	annlie	Led to liquidate contract authority ('-\																			
6949	-		Contract Authority Liquidated	C	Е	S					М						U					1	
														1									
6953 P	ortior	subst	ituted for borrowing authority (-)																				
6953	-	4140	Substitution of Borrowing Authority	D	Е	S					М						U						
2001					 										ļ								
	ransf		o other accounts (-) [xx-xxxx]								N 4		##	####	-		- 11	Т					
6961	-	41/0	Transfers - Current Year Authority Allocation Transfers of Current-	С	Е	S					М		##	####	1		U						
6961	-	4175	Year Authority for Non-Invested Accounts	С	Е	S					М		##	####			U	Т					
coco T	ronof	arrad f	om other accounts (+) [xx-xxxx]		-																		
6962 I	ranste +		Transfers - Current Year Authority	D	Е	S					М		##	####			U	F				-	
6962	+		Allocation Transfers of Current Year Authority	D	E	S					M		##	####			U	F					
	pendi	ng aut	hority from offsetting collections	(total m	andate	ory) (+)																	
6990		ınıs lir	ne is calculated. Equals sum of P&F	· iines 6	guu thr	ougn 696	۷.								<u> </u>	<u> </u>							

Dec Line L	P&		og.a	USSGL Account	1		ou. 710	au coiu												ACTS II S	Supplied /	ttributos		
7900 Tello new budget authority (gross) () 7000 The tello coloration Capula sum of time 4000 merculy (900) exclusing subtacks. Also equals line 2000 7120 (1) 7120	Line	Line							Avail- ability	Trans. Part-	Bor- rowing	BEA Cat.	of	Trans.	Trans.	vance			Transfer To	Def.	Avail- ability	Expir- ation	Fund	Fin Acct
This time is established. Equate surr of time 4000 Brought 6990, exclusing authorism. Aboregraph time 2000.					Credit	End	Туре	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Туре	Flag	Туре	Ind.
CHANGE IN OBLIGATED BALANCES		otal n			1000	<u>. </u>	2000		L	L		•												
7240 7240 7242	7000		I his lir	ne is calculated. Equals sum of lines	s 4000 t	nrough	6990, ex	cluding sub	totals. Als	o equals	s line 220	0.												
7240 7240 7242	CHAN	CEIN	OBLIC	ATED BALANCES																				
240 2 422 Marilles Customer Orders Winout D B B FIE B D D D D D D D D D						1										-							1	
1-240 2-225 Aptroprision Trust Fund D B FRE UVE		bilga																						
2-20 2-20	7240	-	4221	Advance	D	В				F/E								U/E						
1/240 1/24	7240	-	4225	Expenditure Transfers -	D	В												U/E						
12-00 1	7240	-	4251	Income Earned - Receivable	D	В				F/E								U/E						
240 2	7240	-	4281		D	В												U/E						
1	7240	-	4283	Interest Receivable From Treasury	D	В												U/E						
1.40	7240	-	4285		D	В												U/E						
240 4 480 Underlivered Orders - Obligations C B B B B B B B B B	7240	-	4286		D	В												U/E						
7240	7240	-	4287		D	В												U/E						
7340	7240	+		Undelivered Orders - Obligations,	С	В																		
7310 Total new obligations (+)	7240	+	4901	Delivered Orders - Obligations,	С	В												U/E						
Title Titl				opa.a																				
Table Tabl	7310 T	otal n	ew obl	igations (+)																				
1230 Total outlays (gross) (1000.																			
1																								
1	7320 T	otal o	utlays	(gross) (-)																				
1				Undelivered Orders - Obligations,	_	_																		
		-		-																				
1982 Undelivered Orders - Obligations, C E	7320	+	4802	Prepaid/Advanced	С	В												U/E						
1.50	7320	-	4882	Undelivered Orders - Obligations, Prepaid/Advanced	С	E												U/E						
1	7320	-	4902	Paid	С	Е												U/E						
1	7320	-	4908	Disbursed	С	Е												U						
Table Tabl	7320	+	4908	Disbursed	С	В												U						
Transfer of Expired Expenditure Transfers - Receivable Transferred Transferr	7320	-	4982	Delivered Orders - Obligations,	С	Е												U/E						
Transfer of Expired Expenditure Transfers - Receivable Transferred																								
Transfers - Receivable D E	7331 O	bliga	ted bal	ance transferred to other account	ts (-) [xx	(-xxxx]																		
Table Tabl	7331	+	4199		D	Е								##	####			E	Т					
+	7331	+	4230		С	Е				F/E				##	####			U/E	Т					
+	7331	+	4232	Expenditure Transfers -	С	E								##	####			U/E	Т					
Transferred		+	4233	Income Earned - Receivable - Transferred	С	Е				F/E				##	####			U/E	Т					
7331 - 4831 Undelivered Orders - Obligations D E ## #### U/E T		+	4234		С	Е								##	####			U/E	Т					
7331 A931 Delivered Orders - Obligations D E ## #### IU/E T		-	4831	Undelivered Orders - Obligations	D	Е								##	####			U/E	Т					
	7331	-	4931		D	Е								##	####			U/E	Т					

7332 Obligated 7332 - 41 7332 - 42	4199 4230 4232	Title nce transferred from other accol Transfer of Expired Expenditure Transfers - Receivable Unfilled Customer Orders Without Advance - Transferred Appropriation Trust Fund Expenditure Transfers -	Debit/ Credit unts (+) D	End	Type	Public Law	Avail- ability Time	Trans. Part-	Bor- rowing	BEA Cat.	Year of	Dir. Trans.	Dir. Trans.	Ad- vance	Fun-	TAFS	Transfer To	Def.	Avail- ability	Expir- ation	Fund	Fin
7332 Obligated 7332 - 41 7332 - 42 - 42	d bala 4199 4230 4232	nce transferred from other account Transfer of Expired Expenditure Transfers - Receivable Unfilled Customer Orders Without Advance - Transferred Appropriation Trust Fund	D D	[xx-xx	xx]	24.1		ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Type	Flag	Туре	Acct Ind.
7332 - 41 7332 - 42 - 42	4199 4230 4232	Transfer of Expired Expenditure Transfers - Receivable Unfilled Customer Orders Without Advance - Transferred Appropriation Trust Fund	D		•				000.00		5, 1	7.97.	7.000.	ug	01.011	Otatao		9	. , , , ,	9	. , , , ,	
- 42	4230	Advance - Transferred Appropriation Trust Fund	D									##	####			U	F					
	4232			Е				F/E				##	####			U/E	F					
		Receivable - Transferred	D	Ш								##	####			U/E	F					
- 42 7332	.200	Reimbursements and Other Income Earned - Receivable - Transferred	D	E				F/E				##	####			U/E	F					
7332 - 42	4234	Other Federal Receivables - Transferred	D	Е								##	####			U/E	F					
7332 + 48	4831	Undelivered Orders - Obligations Transferred, Unpaid	С	Е								##	####			U/E	F					
7332 + 49	4931	Delivered Orders - Obligations Transferred, Unpaid	С	E								##	####			U/E	F					
7340 Adjustmer	onte i	n expired accounts (net)																				
	4801	Undelivered Orders - Obligations, Unpaid	С	Е												Е						
7340 - 48	4801	Undelivered Orders - Obligations, Unpaid	С	В												E						
7340 + 48	4802	Undelivered Orders - Obligations, Prepaid/Advanced	С	Е												Е						
7340 - 48	4802	Undelivered Orders - Obligations, Prepaid/Advanced	С	В												Е						
7340 - 48		Downward Adjustments of Prior- Year Unpaid Undelivered Orders - Obligations, Recoveries	D	Е												E						
7340 + 48	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	С	Е												E						
7340 + 48	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	С	E												E						
7340 + 49	4901	Delivered Orders - Obligations, Unpaid	С	Е												Е						
7340 - 49	4901	Delivered Orders - Obligations, Unpaid	С	В												Е						
7340 + 49	4902	Delivered Orders - Obligations, Paid	С	Е												Е						
7340 - 49	4971	Downward Adjustments of Prior- Year Unpaid Delivered Orders - Obligations, Recoveries	D	E												E						
7340 + 49		Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	С	Е												Е						
7340 + 49	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	С	Е												Е						
		prior year obligations (-)																				
7345 Thi	his lin	e is calculated. Same as P&F line 2	2210, wi	th oppo	osite sign																	
7400 Change in	in unc	ollected customer payments for	Federal	sourc	es (unex	pired)																
		e is calculated. Equals sum of P&F					e sign.															$\overline{}$
		,																				
7410 Change in	in unc	ollected customer payments for	Federal	sourc	es (expir	ed)																
7410 - 42	4221	Unfilled Customer Orders Without Advance	D	Е				F/E								Е						

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14-10 15-2			No	Title					ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance			То		ability	ation		Acct
Advance		Olgii					Турс	Law	Tillic		Cource	ma.	DA	Agy.	Acct.	1 lag	Clion		110111	riag	Турс	riag	Турс	
Appropriation Trust Fund Appropriation Trust	7410	+	4221		D	В				F/E								E						
425 Expenditure Transfers D E																								
Processivate Proc	7410	-	4225		D	E												E						
Appropriation Transferred Page				_													_							
Accordance																								
Receivable	7410	+	4225		D	В												E						
Reinforcements and Other																								
1.4 1.5	7440		1051		_	_												_						
1410 1 4281 Income Earned - Receivable U B FrE E E E E E E E E E	7410	-	4251		D	E				F/E								E						
	7440		4054	Reimbursements and Other	1	В				-/-								_						
14 14 14 14 14 14 14 14	7410	+	4251	Income Earned - Receivable	D	В				F/E								E						
	7410		1201	Actual Program Fund Subsidy	Ь	Г												_						
Receivable	7410	-	4201		D	_																		
	7/10	_	1281		n	B												E						
14-10 4-283 Interest Receivable From Treasury D E	7410		4201			В												_						
1741 1742 1743 1744	7410	_	4283	Interest Receivable From Treasury	D	F												F						
	7410		7200		_													_						
Add 7410	+	4283	Interest Receivable From Treasury	D	B												F							
1410 1 268 Fund 1 268 Fund 1 268 Fund 268 Fund	7110	·	1200																					
1	7410	_	4285		D	F												F						
1410 1428 Receivable From the Financing D E E	7110		1200																					
Fund	7410	+	4285		D	В												F						
A-10 A-20	7 1 1 0	, i	1200															_						
Fund	7410	_	4286		D	F												F						
1410 1420	7110		1200																					
Pund	7410	+	4286		D	В												F						
17410																								
		-																						
1419 Transfer of Expired Expenditure D E UIE UIE	7410	+	4287	Other Federal Receivables	D	В										ļ		E						
1419 Transfer of Expired Expenditure D E UIE UIE	7440	\	41 11																					
1	7440 C	Dilga	ted ba			-									ļ	1								
Table Tabl	7440	-	4199		D	E												U/E						
Advance	-																							
1	7440	-	4221		D	E				F/E								U/E						
Advance - Transferred																1								
Appropriation Trust Fund D E U/E	7440	-	4230		D	E				F/E								U/E						
Appropriation Trust Fund Appropriation Trust																1								
Appropriation Trust Fund Appropriation Trust	7440	-	4225		D	E												U/E						
1																								
Receivable - Transferred	7440	_	4232		D	F												U/E						
Reimbursements and Other D E F/E U/E U/E			.202			_												0.2						
1					_	_																		
Reimbursements and Other Income Earned - Receivable - D E F/E	7440	-	4251		D	E				F/E								U/E						
1																								
Transferred	7440	-	4233		D	E				F/E								U/E						
1																								
1			1001	Actual Program Fund Subsidy	_	_																		
1		-		Receivable														U/E						
Table Tabl	7440		4283	Interest Receivable From Treasury	D	E												U/E						
Fund																							ĺ	
1	/ 44 0	_	4280	Fund	U		<u> </u>	<u> </u>						<u></u>	<u> </u>	<u> </u>		U/E				<u> </u>	L	
Fund	7440		1200	Receivable From the Financing	Р	Г												LL/E						
7440 - 4234 Other Federal Receivables - Transferred D E U/E U/E Undelivered Orders - Obligations, U H H H H H H H H H H H H H H H H H H					U					<u> </u>					<u> </u>	<u> </u>	<u></u>						<u> </u>	
7440 - 4234 Transferred D E U/E 7440 + 4801 Undelivered Orders - Obligations, Unpaid U/E U/E 7440 - 4801 Undelivered Orders - Obligations C E U/E	7440		4287	Other Federal Receivables	D	E												U/E						
17440 + 4801 Undelivered Orders - Obligations, Unpaid Undelivered Orders - Obligations O E U/E	7440		1224	Other Federal Receivables -	D	_												II/E						
Table 1 4001 Unpaid C C C C C C C C C C C C C C C C C C C	7440		4234		U											<u> </u>		U/E						
Table 1 4001 Unpaid C C C C C C C C C C C C C C C C C C C	7440	+	4801		C	F										1		11/=				1		
	, 440		+001		Ü													U/L						
Transferred, Unpaid	7440	+	4831		C	F												U/E						
	, 1-70		.551	Transferred, Unpaid	J											<u> </u>		O/L						

		og.u	and Financing (P&F) Sche	uuic i	1101 1	cai Aci	uai Oolui					1							A OTO 11 0				
P8	F		USSGL Account							ount Attr									ACISHS	Supplied A		; I I	
Line No.	Line Sign	No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	Avail- ability Time	Trans. Part- ner	Bor- rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad- vance Flag	Fun- ction	TAFS Status	Transfer To From	Def. Flag	Avail- ability Type	Expir- ation Flag	Fund Type	Fin Acct Ind.
7440	-		Downward Adjustments of Prior- Year Unpaid Undelivered Orders -	D	E	Турс	Law	Time	TICI	Oddicc	iiid.	DA.	rgy.	Acct.	riag	Clion	U/E	110111	riag	Турс	riag	Турс	mu.
			Obligations, Recoveries Upward Adjustments of Prior-Year																				
7440	+	4881	Undelivered Orders - Obligations, Unpaid	С	Е												U/E						
7440	+	4901	Delivered Orders - Obligations, Unpaid Delivered Orders - Obligations	С	E												U/E						
7440	+	4931	Transferred, Unpaid Downward Adjustments of Prior-	С	E												U/E						
7440	-	4971	Year Unpaid Delivered Orders - Obligations, Recoveries	D	Е												U/E						
7440	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	С	Е												U/E						
			·																				
), DETAIL																				
8690 C	utlay	s from	new discretionary authority (+)																				
8690	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	С	Е						D	NEW					U/E						
8690	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced Delivered Orders - Obligations,	С	В						D	NEW					U/E						
8690	+	4902	Paid Authority Outlayed Not Yet	С	Е						D	NEW					U/E						
8690	+	4908	Disbursed Authority Outlayed Not Yet Authority Outlayed Not Yet	С	E						D	NEW					U						
8690	+	4908	Disbursed	С	В						D	NEW					U						
8693 C	utlav	s from	discretionary balances (+)																				
8693	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	С	Е						D	BAL					U/E						
8693	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	С	В						D	BAL					U/E						
8693	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	С	Е						D	BAL					U/E						
8693	+	4902	Delivered Orders - Obligations, Paid	С	Е						D	BAL					U/E						
8693	+	4908	Authority Outlayed Not Yet Disbursed	С	Е						D	BAL					U						
8693	+	4908	Authority Outlayed Not Yet Disbursed Upward Adjustments of Prior-Year	С	В						D	BAL					U						
8693	+	4982	Delivered Orders - Obligations, Paid	С	Е						D	BAL					U/E						
0007.0		<u> </u>												ļ	ļ						ļ	 	
8697 C 8697	utlay:	4802	new mandatory authority (+) Undelivered Orders - Obligations, Prepaid/Advanced	С	E						М	NEW					U/E						
8697	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	С	В						М	NEW					U/E						
8697	+	4902	Delivered Orders - Obligations, Paid	С	Е						М	NEW					U/E						
8697	+	4908	Authority Outlayed Not Yet Disbursed	С	Е						М	NEW					U						
8697	-	4908	Authority Outlayed Not Yet Disbursed	С	В						М	NEW					U						

		ogran	and Financing (P&F) Sche	uule F	1101 1	eal Act	uai Coiu					1							A OTO 11 C				1
P&	F		USSGL Account							ount Attr									ACTS II S	Supplied A		; I I	
Line	Line	N.	T	Debit/			Public	Avail- ability	Trans. Part-	Bor- rowing	BEA Cat.	Year of	Dir. Trans.	Dir. Trans.	Ad- vance		TAFS	Transfer To	Def.	Avail- ability	Expir- ation	Fund	Fin Acct
No.	Sign		Title mandatory balances (+)	Credit	End	Туре	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Туре	Flag	Туре	Ind.
8698	+ +	4802	Undelivered Orders - Obligations, Prepaid/Advanced	С	E						М	BAL					U/E						
8698	-	4802	Undelivered Orders - Obligations,	С	В						М	BAL					U/E						
8698	+	4902	Prepaid/Advanced Delivered Orders - Obligations,	С	Е						М	BAL					U/E						
8698	+	4882	Paid Upward Adjustments of Prior-Year Undelivered Orders - Obligations,	С	E						М	BAL					U/E						
			Prepaid/Advanced Upward Adjustments of Prior-Year																				
8698	+	4982	Delivered Orders - Obligations, Paid	С	E						М	BAL					U/E						
9700 T	otal o	utlave	(gross) (+)	1																		1	
8700			ne is calculated. Equals sum of line	es 8690 t	through	1 8698.																	
OFFSE	TC																						
		ollectio	ns from:																				
		I sourc																					
8800	-	4212	Liquidation of Deficiency - Offsetting Collections	D	E				F								U/E						
8800	1	4222	Unfilled Customer Orders With Advance	D	Е				F								U/E						
8800	+	4222	Unfilled Customer Orders With Advance	D	В				F								U/E						
8800	-	4252	Reimbursements and Other Income Earned - Collected Appropriation Trust Fund	D	E				F								U/E						
8800	-	4255	Expenditure Transfers - Collected	D	E												U/E						
8800	-	4271	Actual Program Fund Subsidy Collected	D	E												U/E						
8800	-	4275	Actual Collections From Liquidating Fund	D	Е												U/E						
8800	-	4276	Actual Collections From Financing Fund	D	E												U/E						
8800	-	4277	Other Actual Collections - Federal Downward Adjustments of PY	D	Е												U/E						
8800	-	4872	Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	D	E												U/E						
8800	1	4972	Downward Adjustments of PY Paid Delivered Orders - Obligations, Refunds Collected	D	E				F								U/E						
8820 1	iteres	t on Fo	deral securities (-)	1	 	1			1						 						-		
8820	-		Interest Collected From Treasury	D	E												U					1/3/4/8	Х
0005		4	invested funds ()		<u> </u>										ļ								
8825 Ir	iteres	t on un	invested funds (-)												1								
8825	-	4273	Interest Collected From Treasury	D	Е												U						D/G
8840 N	on-Fe	deral s	sources (-)		1																		
8840	-	4212	Liquidation of Deficiency - Offsetting Collections	D	Е				Х								U/E						
8840	-	4222	Unfilled Customer Orders With Advance	D	Е				X/E								U/E						
8840	+	4222	Unfilled Customer Orders With Advance	D	В				X/E				_				U/E						

P&		og. a	USSGL Account	uuic i		cui Ao	tuui Ooiu			ount Attr		1							ACTO II O	Supplied A	ttributoc		
Po	_		USSGL Account	-		1	1												ACISIIS				
	Line Sign	No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	Avail- ability Time	Trans. Part- ner	Bor- rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad- vance Flag	Fun- ction	TAFS Status	Transfer To From	Def. Flag	Avail- ability Type	Expir- ation Flag	Fund Type	Fin Acct Ind.
8840	-	4252	Reimbursements and Other Income Earned - Collected	D	E	Турс	Law	Time	X/E	Cource	III.	DA	rgy.	Acct.	riag	Ction	U/E	1 10111	ı iag	Турс	riag	Турс	ilid.
8840	-	4261	Actual Collections of Business- Type Fees	D	Е												U/E						
8840	-	4262	Actual Collections of Loan Principal	D	Е												U/E						
8840	-	4263	Actual Collections of Loan Interest	D	Е												U/E						
8840	-	4264	Actual Collections of Rent	D	Е												U/E						
8840	-	4265	Actual Collections from Sale of Foreclosed Property	D	Е												U/E						
8840	ı	4266	Other Actual Business-Type Collections from Non-Federal Sources	D	Е												U/E						
8840	1	4972	Downward Adjustments of PY Paid Delivered Orders - Obligations, Refunds Collected	D	E				X/E								U/E						
8845 C	ffsett		vernmental collections (from non-	Federal	sourc	es) (-)									ļ							\longmapsto	
8845	-	4212	Liquidation of Deficiency - Offsetting Collections	D	Е				Е								U/E						
8845	-	4260	Actual Collections of "governmental-type" Fees	D	Е												U/E						
8845	-	4267	Other Actual "governmental-type" Collections from Non-Federal Sources	D	Е												U/E						
																						igspace	
8890 I			g collections (cash) (-) ne is calculated. Equals sum of P&F	lingo 90	200 thr	ough 004	E																
0090		THIS III	le is calculated. Equals sum of P&F	lines of	וווו טטט	ougii 664	·3.															\vdash	
8895 C	hang	e in un	ı collected customer payments froi	m Feder	al sou	rces (un	expired)																
8895			ne is calculated. Equals sum of P&F				,																
9906 D	ortion	of off	setting collections (cash) credited	to ovni	irod ac	counte																	
	OI LIOI		Liquidation of Deficiency -			l																\vdash	
8896	+	4212	Offsetting Collections Unfilled Customer Orders With	D	E												E						
8896	+	4222	Advance Unfilled Customer Orders With	D	E												E						
8896	-	4222	Advance Reimbursements and Other	D	В												E					\vdash	
8896	+	4252	Income Earned - Collected Appropriation Trust Fund	D	E												E					\vdash	
8896	+	4255	Expenditure Transfers - Collected	D	E												E						
8896	+	4260	Actual Collections of "governmental-type" Fees	D	Е												Е						
8896	+	4261	Actual Collections of Business- Type Fees	D	Е												Е						
8896	+	4262	Actual Collections of Loan Principal	D	E												E						
8896	+	4263	Actual Collections of Loan Interest	D	E												E						
8896 8896	+	4264 4265	Actual Collections of Rent Actual Collections From Sale of	D D	E												E E						
8896	+		Foreclosed Property Other Actual Business-Type Collections from Non-Federal Sources	D	E												E						
8896	+	4267	Other Actual "governmental-type" Collections from Non-Federal Sources	D	E												E						
			Journes			1	<u> </u>		1					<u> </u>	1			l		1			

			LICOCL Assessed									_							A OTO 11 C				$\overline{}$
P&	i F		USSGL Account					บรร	GL ACC	ount Attr	ibutes							h	ACISIIS	Supplied A	Attributes		
	Line Sign	No.	Title	Debit/ Credit	Begin End		Public Law	Avail- ability Time	Trans. Part- ner	Bor- rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad- vance Flag	Fun- ction	TAFS Status	Transfer To From	Def. Flag	Avail- ability Type	Expir- ation Flag	Fund Type	Fin Acct Ind.
8896	+		Actual Program Fund Subsidy Collected	D	E	Турс	Law	Timo	1101	Course	iiid.	D/ (, igy.	71001.	riug	Olion	E	110111	riug	Турс	riag	Турс	mu.
8896	+	4273	Interest Collected From Treasury	D	Е												Е					1/3/4/8	
8896	+	4275	Actual Collections From Liquidating Fund	D	Е												E						
8896	+	4276	Actual Collections From Financing Fund	D	Е												E						
8896	+	4277	Other Actual Collections - Federal	D	Е												E						
8896	+	4872	Downward Adjustments of PY Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	D	E												E						
8896	+	4972	Downward Adjustments of PY Paid Delivered Orders - Obligations, Refunds Collected	D	Е												E						
NET B	UDGE	T AUTI	HORITY AND OUTLAYS																				
8900 B	udge	t autho	rity (net) (+)																				
8900		This lin	e is calculated. Equals the sum of	P&F line	es 2200	minus 8	800 through	8896, 889	5, and 8	896.													
9000 O	utlav	s (net)	(+)		1																		
9000			e is calculated. Equals the sum of	P&F line	s 8690) through	8698 minus	amounts	n lines	8800 thro	uah 884	5.											
0000				1	1	l	1	a mounto c			ug 00 .	<u>.</u>											
MENAC	DANIE	NIA AL	ON ADD) ENTRIES	-	-	1	-																
			ON-ADD) ENTRIES	477 (<u> </u>	1	ļ																
	utlay		to reduction pursuant to P.L. 99-1		ļ	1																	
9110		Not ap	olicable to prior year column of P&F	schedu	ile.																		
9180 S	eaues	stration	pursuant to P.L. 99-177 (discreti	onary) (-)																		
9180	0 40.0		plicable to prior year column of P&F																				
3100		ινοι αρ	blicable to prior year column or r &r	Scriedu	iic.																		
2427.2				\																			
	eque		pursuant to P.L. 99-177 (mandat																				
9185		Not ap	olicable to prior year column of P&F	schedu	ıle.																		
0400 11	nnois	lablica	tions, end of year: Deficiency (+)																				
9190	прак		ie is not required to be supported by		SCI																		
9190		11115 111	e is not required to be supported by	y life US	JGL.																		
9201 T	otal ii	nvestm	ents, start of year: Federal securi	ties: Pa	r value	e (+)																	
9201	+	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	В												U						
9201	+	1620	Investments in Securities Other than the Bureau of the Public Debt Securities	D	В												U						
9201	+	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	В												C						
9202 T	otal i	vestm	ents, end of year: Federal securit	ies: Par	value	(+)																	
9202	+		Investments in U.S. Treasury Securities Issued by the Bureau of		E)											U						
			the Public Debt Investments in Securities Other																				-
9202	+		than the Bureau of the Public Debt Securities Investments in U.S. Treasury Zero		E												U						
9202	+		Coupon Bonds Issued by the Bureau of the Public Debt	D	Е												U						
		AUTHO																					
9301 L	Jnobl	igated I	palance, start of year: Contract at	uthority																			
9301			e is not required to be supported by																				
			1			•														•			

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2004 Reporting

	&F		USSGL Account							ount Attr								F	ACTS II S	Supplied A	Attributes		
Line	Line			Debit/	Regin	Auth.	Public	Avail- ability	Trans. Part-	Bor- rowing	BEA Cat.	Year of	Dir. Trans.	Dir. Trans.	Ad- vance	Fun-	TAFS	Transfer To	Def.	Avail- ability	Expir- ation	Fund	Fin Acct
No.	Sign	No.	Title	Credit		Туре	Law	Time		Source		BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Type	Flag	Туре	Ind.
	Unobl		balance, end of year: Contract aut																				
9302		This lin	ne is not required to be supported by	the US	SGL.																		
9303	Obliga	ated bal	lance, start of year: Contract auth	ority																			
9303		This lin	ne is not required to be supported by	the US	SGL.																		
9304	Obliga	ated bal	ance, end of year: Contract author	ority																			
9304		This lin	ne is not required to be supported by	the US	SGL.																		
9401	Unava	ilable b	palance, start of year: Offsetting c	ollectio	ns																		
9401	+		Offsetting Collections Temporarily Precluded from Obligation		В												U					1/3/4	
9402	Unava	ilable b	palance, end of year: Offsetting co	ollection	is					•									•				
												_											•
9402	+	4398	Offsetting Collections Temporarily Precluded from Obligation	С	E												U					1/3/4	

Note: Shaded attribute domain values are FACTS II supplied.

Note: Lines in bold typeface indicate new or modified USSGL accounts that are effective for fiscal 2005, but available for early implementation fiscal 2004. Early implementation is strongly encouraged.

J	oo. Report e	on Budget Execution and Budgetary Resources/1 for Fiscal 2005 Repo	ting			HEECL A	t	Attributes/2					•
Line	USSGL	USSGL Account	Debit/	Rogin	Auth				Reimb.	Avail.	Trans.	TAFS	Addl.
No	Acct	Title	Credit	_				Rpt. Code		Time	Partner	Status/3	Info.
					.,,,,	1141							
BUD	GETARY RES	OURCES											
1	Budget Auth	nority	1									1	
			1										
1A	Appropriation	on											
1A	4111	Debt Liquidation Appropriations		Е		###-###						U	
1A	4112	Liquidation of Deficiency - Appropriations	1	Е		###-###						U	
1A	4114	Appropriated Trust or Special Fund Receipts		Е		###-###						U	
1A	4115	Loan Subsidy Appropriation		E		###-###						U	
1A	4117	Loan Administrative Expense Appropriation		E		###-###						U	
1A	4118	Reestimated Loan Subsidy Appropriation	1	E		###-###						U	
1A	4119	Other Appropriations Realized	1	E		###-###						U	
1A	4122	Authority Adjusted for Interest on the Bureau of the Public Debt	1	E		###-###						U	4
1/	4122	Securities		_		***************************************							
1A	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		В		###-###						U	4
1A	4123	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Receivable - Temporary Reduction		Е	Р	###-###						U	
1A	4124	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Payable - Temporary Reduction		Е		###-###						U	
1A	4125	Loan Modification Adjustment Transfer Appropriation		Е		###-###						U	
1A	4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable		Е		###-###						U/E	4
1A	4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable		В		###-###						U/E	4
1A	4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable		E		###-###						U/E	4
1A	4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable		В		###-###						U/E	4
1A	4128	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-In		Е		###-###						U/E	
1A	4129	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-Out		Е		###-###						U/E	
1A	4138	Appropriation To Liquidate Contract Authority		E		###-###						U/E	
1A	4150	Reappropriations		Е		###-###						U	
1A	4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation		Е		###-###						U	
1A	4384	Temporary Reduction Returned by Appropriation		Е	Р	###-###						U	4
1A	4384	Temporary Reduction Returned by Appropriation		В	Р	###-###						U	4
1A	4391	Adjustments to Indefinite No-Year Authority	D	Е		###-###						U	
1A	4394	Receipts Unavailable for Obligation Upon Collection	1	Е		###-###						U	4
1A	4394	Receipts Unavailable for Obligation Upon Collection	1	В		###-###			†			U	4

JI 1	oo. Report C	on budget Execution and budgetary Resources/1 for 1 iscar 2005 Repo	ung										
l inn	USSGL	110001 A			I			Attributes/2			I _		
No	Acct	USSGL Account Title	Debit/ Credit					Program Rpt. Code	Reimb.	Avail. Time	Trans. Partner	TAFS Status/3	Addl.
1B	Borrowing A		Credit	Eng/4	туре	NO.	Categ.	Rpt. Code	Flag	Time	Partner	Status/3	Info.
1B	4042	Estimated Indefinite Borrowing Authority		Е		###-###						U	5
1B	4141	Current-Year Borrowing Authority Realized	1	E		###-###						U	<u> </u>
10	7171	Current-real Borrowing Authority Realized	-	_		***************************************							
1C	Contract Au	thority										-	┢──┦
1C	4032	Estimated Indefinite Contract Authority		Е		###-###						U	5
1C	4131	Current-Year Contract Authority Realized		E		###-###						U	J
10	4101	Current-real Contract Authority Realized		_		###-###						U U	
1D	Net Transfer	m (1 or)										 	├
		· · · · · · · · · · · · · · · · · · ·		_		444 444						U/E	
1D	4137	Transfers of Contract Authority		E		###-###						_	4
1D	4137	Transfers of Contract Authority		В		###-###						U/E	4
1D	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		E		###-###						U/E	4
1D	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		В		###-###						U/E	4
1D	4167	Allocations of Realized Authority - Transferred From Invested Balances		Е		###-###						U/E	
1D	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction		Е		###-###						U	4
1D	4170	Transfers - Current-Year Authority		Е		###-###						U	
1D	4171	Non-Allocation Transfers of Invested Balances - Receivable		Е		###-###						U/E	4
1D	4171	Non-Allocation Transfers of Invested Balances - Receivable		В		###-###						U/E	4
1D	4172	Non-Allocation Transfers of Invested Balances - Payable		Е		###-###						U/E	4
1D	4172	Non-Allocation Transfers of Invested Balances - Payable		В		###-###						U/E	4
1D	4173	Non-Allocation Transfers of Invested Balances - Transferred		Е		###-###						U/E	4
1D	4175	Allocation Transfers of Current-Year Authority for Non-Invested Accounts		Е		###-###						U	
		,											
1E	Other												
1E	4120	Appropriations Anticipated - Indefinite		Е		###-###						U	5
1E	4160	Anticipated Transfers - Current-Year Authority		Е		###-###						U	5
1E	4165	Allocations of Authority - Anticipated From Invested Balances		Е		###-###						U	5
2	Unobligated	I Balance											6
2A	Brought For	rward, October 1											
2A	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		В								U	
2A	4126	Securities Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable		В								U/E	
2A	4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable		В								U/E	
2A	4136	Contract Authority To Be Liquidated by Trust Funds	t -	В		<u> </u>						U/E	$\vdash \vdash$
2A	4137	Transfers of Contract Authority	t -	В		<u> </u>						U/E	\vdash
2A	4139	Contract Authority Carried Forward	1	В	1	-						U/E	\vdash
		Contract Authority Curricu i Orward										5,2	

								Attributes/2					<u> </u>
Line	USSGL	USSGL Account	Debit/	-				_	Reimb.		Trans.	TAFS	Addl.
No 2A	Acct 4149	Title	Credit		Туре	No.	Categ.	Rpt. Code	Flag	Time	Partner	Status/3 U/E	Info.
		Borrowing Authority Carried Forward		В									<u> </u>
2A	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		В								U/E	
2A	4171	Non-Allocation Transfers of Invested Balances - Receivable		В								U/E	
2A	4172	Non-Allocation Transfers of Invested Balances - Payable		В								U/E	
2A	4201	Total Actual Resources - Collected		В								U/E	
2A	4221	Unfilled Customer Orders Without Advance		В							F/E	U/E	
2A	4222	Unfilled Customer Orders With Advance		В								U/E	
2A	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		В								U/E	
2A	4251	Reimbursements and Other Income Earned - Receivable		В							F/E	U/E	
2A	4281	Actual Program Fund Subsidy Receivable		В								U/E	
2A	4283	Interest Receivable From Treasury		В								U/E	
2A	4285	Receivable From the Liquidating Fund	1	В								U/E	
2A	4286	Receivable From the Financing Fund		В								U/E	
2A	4287	Other Federal Receivables		В								U/E	
2A	4384	Temporary Reduction Returned by Appropriation		В								U/E	
2A	4394	Receipts Unavailable for Obligation Upon Collection	1	В								U/E	
2A	4397	Receipts and Appropriations Temporarily Precluded From Obligation	1	В								U/E	
2A	4398	Offsetting Collections Temporarily Precluded From Obligation		В								U/E	
2A	4801	Undelivered Orders - Obligations, Unpaid	1	В								U/E	
2A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		В								U/E	l
2A	4901	Delivered Orders - Obligations, Unpaid		В								U/E	l
2A	4908	Authority Outlayed Not Yet Disbursed		В								U	
2B	Net Transfers	s, Balances, Actual (+ or -)											
2B	4176	Allocation Transfers of Prior-Year Balances		Е								U/E	
2B	4190	Transfers - Prior-Year Balances		Е								U	
2B	4191	Balance Transfers - Extensions of Availability Other Than		Е								U/E	
2B	4199	Reappropriations Transfer of Expired Expenditure Transfers - Receivable	-	Е								U/E	
	1100	Transfer of Expired Experiations Transfers Treservable	-	_								O/L	<u> </u>
2C	Anticipated 1	Transfers, Balances (+ or -)	+										
2C	4180	Anticipated Transfers - Prior-Year Balances		Е								U	5
3	Spending Au	thority From Offsetting Collections (Gross)	1										
3A	Earned		1										\vdash
			†										
3A1	Collected		1										
3A1	4212	Liquidation of Deficiency - Offsetting Collections	1	Е								U/E	
3A1	4252	Reimbursements and Other Income Earned - Collected	1	Е								U/E	\vdash
3A1	4260	Actual Collections of "governmental-type" Fees	1	E			1		1			U/E	

SUPPLEMENT

Line	USSGL	HCCCL Assessed	<u> </u>	- ·				Attributes/2		T		TAF6	
Line No	USSGL Acct	USSGL Account Title	Debit/	_				•	Reimb.		Trans.	TAFS	Addl.
3A1	4261	Actual Collections of Business-Type Fees	Credit	End/4	ıype	No.	categ.	Rpt. Code	Flag	Time	Partner	Status/3 U/E	Info.
3A1	4262	Actual Collections of Loan Principal	+	E								U/E	
3A1	4263	Actual Collections of Loan Interest	+	E								U/E	
3A1	4264	Actual Collections of Rent	1	E								U/E	\vdash
3A1	4265	Actual Collections From Sale of Foreclosed Property	+	E								U/E	
3A1	4266	Other Actual Business-Type Collections From Non-Federal Sources	1	E								U/E	
3A1	4267	Other Actual "governmental-type" Collections From Non-Federal	1	E								U/E	\vdash
	.201	Sources		_								0,2	
3A1	4271	Actual Program Fund Subsidy Collected		Е								U/E	
3A1	4273	Interest Collected From Treasury		Е								U/E	
3A1	4275	Actual Collections From Liquidating Fund		Е								U/E	
3A1	4276	Actual Collections From Financing Fund		Е								U/E	
3A1	4277	Other Actual Collections - Federal		Е								U/E	
3A1	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		Е								U/E	
3A1	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		E								U/E	
3A2		From Federal Sources											
3A2	4251	Reimbursements and Other Income Earned - Receivable		Е							F/E	U/E	4
3A2	4251	Reimbursements and Other Income Earned - Receivable		В							F/E	U/E	4
3A2	4281	Actual Program Fund Subsidy Receivable		Е								U/E	4
3A2	4281	Actual Program Fund Subsidy Receivable		В								U/E	4
3A2	4283	Interest Receivable From Treasury		Е								U/E	4
3A2	4283	Interest Receivable From Treasury		В								U/E	4
3A2	4285	Receivable From the Liquidating Fund		Е								U/E	4
3A2	4285	Receivable From the Liquidating Fund		В								U/E	4
3A2	4286	Receivable From the Financing Fund		Е								U/E	4
3A2	4286	Receivable From the Financing Fund		В								U/E	4
3A2	4287	Other Federal Receivables		Е								U/E	4
3A2	4287	Other Federal Receivables		В								U/E	4
3B	Change In	Unfilled Customer Orders (+ or -)	1										
3B1	Advance R		1										t
3B1	4222	Unfilled Customer Orders With Advance		Е								U/E	4,13
3B1	4222	Unfilled Customer Orders With Advance		В								U/E	4,13
3B2	Without Ad	vance From Federal Sources	-										
3B2	4221	Unfilled Customer Orders Without Advance	1	E							F/E	U/E	4,13
		TOTHINGU CUSTOTTE CIUCIS WILLIOUL AUVAITE			1			i e	1	1	/ 🗀	0/L	≖ ⊤, ₁∪

		i budget Execution and budgetary Resources/1 for Fiscal 2003 Repor				USSGL A	ccount A	Attributes/2					1
Line	USSGL	USSGL Account	Debit/	Begin	Auth.	Pub. Law	Apport.	Program	Reimb.	Avail.	Trans.	TAFS	Addl.
No	Acct	Title	Credit	End/4	Type	No.	Categ.	Rpt. Code	Flag	Time	Partner	Status/3	Info.
3C	Anticipated for	or rest of year, without advance											
3C	4060	Anticipated Collections From Non-Federal Sources	D	Е								U	5
3C	4070	Anticipated Collections From Federal Sources	D	Е								U	5
3C	4210	Anticipated Reimbursements and Other Income	D	Е								U	5
3D	Previously un	 navailable:											
3D	4123	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Receivable - Temporary Reduction		Е	S	###-###						U	
3D	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation		E		###-###						U	
3D	4384	Temporary Reduction Returned by Appropriation		Е	S	###-###						U	4
3D	4384	Temporary Reduction Returned by Appropriation		В	S	###-###						U	4
3E	Transfers Fro	 m Trust Funds											7
3E1	Collected												
3E1	4255	Appropriation Trust Fund Expenditure Transfers - Collected		Е								U/E	
3E2	Anticipated												
3E2	4215	Anticipated Appropriation Trust Fund Expenditure Transfers		Е								U	5
3E2	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		Е								U/E	4
3E2	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		В								U/E	4
3F	Subtotal												
4	Recoveries of	Prior-Year Obligations											8
4A	Actual												
4A	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		Е								U/E	
4A	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		Е								U/E	
4B	Anticipated												
4B	4310	Anticipated Recoveries of Prior-Year Obligations	D	Е								U	5

		on Budget Execution and Budgetary Resources/1 for Fiscal 2005 Repo				USSGL A	ccount /	Attributes/2					
	USSGL	USSGL Account	Debit/	Begin	Auth.	Pub. Law	Apport.	Program	Reimb.	Avail.	Trans.	TAFS	Addl.
No	Acct	Title	Credit	End/4	Туре	No.	Categ.	Rpt. Code	Flag	Time	Partner	Status/3	Info.
5		Not Available Pursuant to Public Law (-)											
5	4382	Temporary Reduction - New Budget Authority		Е		###-###						U	
5	4383	Temporary Reduction - Prior-Year Balances		Е		###-###						U	
5	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary		Е		###-###						U	5
5	4397	Receipts and Appropriations Temporarily Precluded From Obligation		Е		###-###						U	4
5	4397	Receipts and Appropriations Temporarily Precluded From Obligation		В		###-###						U	4
5	4398	Offsetting Collections Temporarily Precluded From Obligation		Е		###-###						U	4
5	4398	Offsetting Collections Temporarily Precluded From Obligation		В		###-###						U	4
5	4399	Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation		E		###-###						U	
6	Permanentl	y Not Available											9
6A	Cancellation	ns of Expired and No-Year Accounts(-)											
6A	4350	Canceled Authority	 	Е								U/E	
		- Canodica / Canodica		_									
6B	Enacted Re	ductions (-)	 										
6B	4392	Permanent Reduction - New Budget Authority		Е		###-###						U	
6B	4393	Permanent Reduction - Prior-Year Balances		E		###-###						U	
	1000	Termanent reduction Thorrea Balances		_									
6C	Capital Tran	I Insters and Redemption of Debt											
6C	4146	Actual Repayments of Debt, Current-Year Authority		Е								U/E	
6C	4147	Actual Repayments of Debt, Prior-Year Balances		Е								U/E	
6C	4151	Actual Capital Transfers to the General Fund of the Treasury, Current- Year Authority		Е								U/E	
6C	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances		Е								U/E	
6D	Other Autho	 prity Withdrawn (-)											
6D	4130	Appropriation To Liquidate Contract Authority Withdrawn		Е								U/E	
6D	4133	Decreases to Indefinite Contract Authority		Е								U/E	
6D	4134	Contract Authority Withdrawn		Е								U/E	
6D	4135	Contract Authority Liquidated		Е	S							U/E	
6D	4140	Substitution of Borrowing Authority		Е								U/E	
6D	4143	Decreases to Indefinite Borrowing Authority		Е								U/E	
6D	4144	Borrowing Authority Withdrawn		Е								U/E	
6D	4391	Adjustments to Indefinite No-Year Authority	С	Е								U	
		·	T T										
6E	Pursuant to	Public Law (-)	†										
6E	4135	Contract Authority Liquidated		Е	Р	###-###						U/E	

	•	i Budget Execution and Budgetary Resources/1 for Fiscal 2005 Repo				USSGL A	ccount /	Attributes/2					1
Line	USSGL	USSGL Account	Debit/	Begin	Auth.	Pub. Law	Apport.	Program	Reimb.	Avail.	Trans.	TAFS	Addl.
No	Acct	Title	Credit	End/4	Type		Categ.	Rpt. Code	Flag	Time	Partner	Status/3	Info.
6E	4136	Contract Authority To Be Liquidated by Trust Funds		Е		###-###						U/E	4
6E	4136	Contract Authority To Be Liquidated by Trust Funds		В		###-###						U/E	4
6F	Anticipated for	or the Rest of the Year (-)											ł
6F	4034	Anticipated Adjustments to Contract Authority		Е								U	5
6F	4044	Anticipated Reductions to Borrowing Authority		Е								U	5
6F	4047	Anticipated Transfers to the General Fund of the Treasury		Е								U	5
7	Total Budget	ary Resources											
CTAT	THE OF PURC	TARK PERCURPE											
SIAI	US OF BUDG	ETARY RESOURCES											
8	Obligations I	ncurred											
8A	Direct												10
8A1	Category A												-
8A1	4801	Undelivered Orders - Obligations, Unpaid		Е			Α	###	D			U/E	4
8A1	4801	Undelivered Orders - Obligations, Unpaid		В			A	###	D			U/E	4
8A1	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			Α	###	D			U/E	4
8A1	4802	Undelivered Orders - Obligations, Prepaid/Advanced		В			Α	###	D			U/E	4
8A1	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		Е			Α	###	D			U/E	
8A1	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		Е			Α	###	D			U/E	
8A1	4901	Delivered Orders - Obligations, Unpaid		Е			Α	###	D			U/E	4
8A1	4901	Delivered Orders - Obligations, Unpaid		В			Α	###	D			U/E	4
8A1	4902	Delivered Orders - Obligations, Paid		Е			Α	###	D			U/E	
8A1	4908	Authority Outlayed Not Yet Disbursed		Е			Α	###	D			U/E	4
8A1	4908	Authority Outlayed Not Yet Disbursed		В			Α	###	D			U/E	4
8A1	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		Е			Α	###	D			U/E	
8A1	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		Е			Α	###	D			U/E	

SUPPLEMENT

Line	USSGL	USSGL Account	Dahiti	Dani:	A 41-			Attributes/2	Daimh	Avail	Trans	TAFS	A al al ·
No	Acct	Title	Debit/ Credit	End/4		Pub. Law No.	Apport. Categ.	Program Rpt. Code	Reimb. Flag	Avail. Time	Trans. Partner	Status/3	Addl. Info.
8A2	Total, Categor		Credit	Ena/4	туре	NO.	Categ.	Kpt. Code	riag	Time	Partner	Status/3	IIIIO.
8A2	4801	Undelivered Orders - Obligations, Unpaid		Е			В	###	D			U/E	4
8A2	4801	Undelivered Orders - Obligations, Unpaid		В			В	###	D			U/E	4
8A2	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			В	###	D			U/E	4
8A2	4802	Undelivered Orders - Obligations, Prepaid/Advanced		В			В	###	D			U/E	4
8A2	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			В	###	D			U/E	
8A2	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		Е			В	###	D			U/E	
8A2	4901	Delivered Orders - Obligations, Unpaid		Е			В	###	D			U/E	4
8A2	4901	Delivered Orders - Obligations, Unpaid		В			В	###	D			U/E	4
8A2	4902	Delivered Orders - Obligations, Paid		Е			В	###	D			U/E	
8A2	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations,		Е			В	###	D			U/E	
8A2	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		Е			В	###	D			U/E	
8A3	Exempt From	Apportionment											
8A3	4801	Undelivered Orders - Obligations, Unpaid		Е			С		D			U/E	4
8A3	4801	Undelivered Orders - Obligations, Unpaid		В			С		D			U/E	4
8A3	4802	Undelivered Orders - Obligations, Prepaid/Advanced		Е			С		D			U/E	4
8A3	4802	Undelivered Orders - Obligations, Prepaid/Advanced		В			С		D			U/E	4
8A3	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		Е			С		D			U/E	
8A3	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		Е			С		D			U/E	
8A3	4901	Delivered Orders - Obligations, Unpaid		Е			С		D			U/E	4
8A3	4901	Delivered Orders - Obligations, Unpaid		В			С		D			U/E	4
8A3	4902	Delivered Orders - Obligations, Paid		Е			С		D			U/E	
8A3	4908	Authority Outlayed Not Yet Disbursed		Е			С		D			U	4
8A3	4908	Authority Outlayed Not Yet Disbursed		В			С		D			U	4
8A3	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		Е			С		D			U/E	
8A3	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			С		D			U/E	
8B	Reimbursable												11
004	0-4											1	<u> </u>
	Category A	Huston and Outro Collins and Huston		_			_	дии					<u> </u>
8B1	4801	Undelivered Orders - Obligations, Unpaid		E		ļ	A	###	R			U/E	4
8B1	4801	Undelivered Orders - Obligations, Unpaid		В			A	###	R			U/E	4
8B1	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			Α	###	R			U/E	4
8B1	4802	Undelivered Orders - Obligations, Prepaid/Advanced		В			Α	###	R			U/E	4
8B1	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		Е			Α	###	R			U/E	

SUPPLEMENT

3F 1	oo. Report of	i Budget Execution and Budgetary Resources/1 for Fiscal 2005 Repo	lung			IISSGI A	ccount	Attributes/2					1
Line	USSGL	USSGL Account	Debit/	Regin	Δuth	Pub. Law			Reimb.	Avail.	Trans.	TAFS	Addl.
No	Acct	Title	Credit	_			Categ.	Rpt. Code		Time	Partner	Status/3	Info.
8B1	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		Е	,		А	###	R			U/E	
8B1	4901	Delivered Orders - Obligations, Unpaid		Е			Α	###	R			U/E	4
8B1	4901	Delivered Orders - Obligations, Unpaid		В			Α	###	R			U/E	4
8B1	4902	Delivered Orders - Obligations, Paid		Е			Α	###	R			U/E	
8B1	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		Е			Α	###	R			U/E	
8B1	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		Е			Α	###	R			U/E	
8B2	Total, Catego	 ry B											
8B2	4801	Undelivered Orders - Obligations, Unpaid		Е			В	###	R			U/E	4
8B2	4801	Undelivered Orders - Obligations, Unpaid		В			В	###	R			U/E	4
8B2	4802	Undelivered Orders - Obligations, Prepaid/Advanced		Е			В	###	R			U/E	4
8B2	4802	Undelivered Orders - Obligations, Prepaid/Advanced		В			В	###	R			U/E	4
8B2	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		Е			В	###	R			U/E	
8B2	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		Е			В	###	R			U/E	
8B2	4901	Delivered Orders - Obligations, Unpaid		Е			В	###	R			U/E	4
8B2	4901	Delivered Orders - Obligations, Unpaid		В			В	###	R			U/E	4
8B2	4902	Delivered Orders - Obligations, Paid		Е			В	###	R			U/E	
8B2	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		Е			В	###	R			U/E	
8B2	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		Е			В	###	R			U/E	
8B3	Exempt From	Apportionment											
8B3	4801	Undelivered Orders - Obligations, Unpaid	t	Е			С		R			U/E	4
8B3	4801	Undelivered Orders - Obligations, Unpaid	t	В			С		R			U/E	4
8B3	4802	Undelivered Orders - Obligations, Prepaid/Advanced		Е			С		R			U/E	4
8B3	4802	Undelivered Orders - Obligations, Prepaid/Advanced		В			С		R			U/E	4
8B3	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		Е			С		R			U/E	
8B3	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		Е			С		R			U/E	
8B3	4901	Delivered Orders - Obligations, Unpaid		Е			С		R			U/E	4
8B3	4901	Delivered Orders - Obligations, Unpaid		В			С		R			U/E	4
8B3	4902	Delivered Orders - Obligations, Paid		Е			С		R			U/E	
8B3	4908	Authority Outlayed Not Yet Disbursed		Е			С		R			U/E	4
8B3	4908	Authority Outlayed Not Yet Disbursed		В			С		R			U/E	4
8B3	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		Е			С		R			U/E	
8B3	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		Е			С		R			U/E	
00	Cultantal		1										<u> </u>
8C	Subtotal												

Line	USSGL	USSGL Account	Debit/	Begin	Auth	Pub. Law		Attributes/2 Program	Reimb.	Avail	Trans.	TAFS	Addl.
No	Acct	Title	Credit	_				Rpt. Code		Time	Partner	Status/3	Info.
9	Unobligated E		J. Juni		. , , , ,		- atog.	Tipli Code	9				
9A	Apportioned												12
	1.												
9A1	Balance, Curr	l ently Available											
9A1	4510	Apportionments		Е						Α		U	
9A1	4610	Allotments - Realized Resources		E								U	
9A1	4700	Commitments - Programs Subject to Apportionment		E								U	
		- Communities - Fog. and Casjoot to Appellations		_									
9A2	Apportioned t	 for subsequent periods											
9A2	4510	Apportionments		Е						S		U	
9A2	4590	Apportionments - Anticipated Resources - Programs Subject to		E						S		U	5
07 L	1000	Apportionment Amicipated Resources - Frograms oubject to		_								ŭ	Ľ
9A3	Anticipated (4	- or -)	-										
9A3	4590	Apportionments - Anticipated Resources - Programs Subject to		Е						Α		U	5
		Apportionment											
9B	Exempt From	Apportionment	1										
9B	4620	Unobligated Funds Exempt From Apportionment		Е								U	
9B	4690	Anticipated Resources - Programs Exempt From Apportionment		Е								U	
9B	4720	Commitments - Programs Exempt From Apportionment		Е								U	
9C	Other Availab	le											
9C	No amount should be	on this line without prior approval of OMB.											
10	Unobligated E	Balance Not Available	-										13
10A	Deferred												
10A	4430	Unapportioned Authority - OMB Deferral		Е								U	
10B	Withheld Pen	l ding Rescission											
10B	4420	Unapportioned Authority - Pending Rescission		Е								U	
10C	Other		1										1
10C	4060	Anticipated Collections From Non-Federal Sources	С	Е								U	5
10C	4070	Anticipated Collections From Federal Sources	С	E								U	5
10C	4210	Anticipated Reimbursements and Other Income	С	E								U	5
10C	4310	Anticipated Recoveries of Prior-Year Obligations	С	E								U	5
10C	4450	Unapportioned Authority	Ĕ	E								U	۱Ť
10C	4630	Funds Not Available for Commitment/Obligation		E								U	
10C	4650	Allotments - Expired Authority	-	E								E	
100	1000	Another & Expired Additionty	-									_	
11		 of Budgetary Resources		<u> </u>			<u> </u>						.

3F 1	oo. Report of	i budget Execution and budgetary Resources/1 for Fiscal 2005 Repor	ung										
		lugger .			1			Attributes/2		1			
	USSGL	USSGL Account		-				•	Reimb.		Trans.	TAFS	Addl.
No	Acct	Title OBLIGATIONS TO OUTLAYS	Credit	End/4	Type	No.	Categ.	Rpt. Code	Flag	Time	Partner	Status/3	Info.
KELA	TIONSHIP OF	UBLIGATIONS TO OUTLAYS											
12	_	ance, Net as of October 1											
12	4221	Unfilled Customer Orders Without Advance		В							F/E	U/E	
12	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		В								U/E	
12	4251	Reimbursements and Other Income Earned - Receivable		В							F/E	U/E	
12	4281	Actual Program Fund Subsidy Receivable		В								U/E	
12	4283	Interest Receivable From Treasury		В								U/E	
12	4285	Receivable From the Liquidating Fund		В								U/E	
12	4286	Receivable From the Financing Fund		В								U/E	
12	4287	Other Federal Receivables		В								U/E	
12	4801	Undelivered Orders - Obligations, Unpaid		В								U/E	
12	4901	Delivered Orders - Obligations, Unpaid		В								U/E	
13	Obligated Bal	ance Transferred, Net (+ or -)											
13	4199	Transfer of Expired Expenditure Transfers - Receivable		Е								U/E	
13	4230	Unfilled Customer Orders Without Advance - Transferred		Е							F/E	U/E	
13	4232	Appropriation Trust Fund Expenditure Transfers - Receivable -		Е								U/E	
		Transferred		_									
13	4233	Reimbursements and Other Income Earned - Receivable - Transferred		Е							F/E	U/E	
13	4234	Other Federal Receivables - Transferred		Е								U/E	
13	4831	Undelivered Orders - Obligations Transferred, Unpaid		Е								U/E	
13	4931	Delivered Orders - Obligations Transferred, Unpaid		Е								U/E	
		-											
14	Obligated Bal	ance, Net, End of Period											
14A	Accounts Rec	Leivable(-)											
14A	4199	Transfer of Expired Expenditure Transfers - Receivable		Е								U/E	
14A	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E								U/E	
14A	4232	Appropriation Trust Fund Expenditure Transfers - Receivable -		E								U/E	
, .	.202	Transferred		_								0.2	
14A	4233	Reimbursements and Other Income Earned - Receivable - Transferred		Е							F/E	U/E	
14A	4234	Other Federal Receivables - Transferred		Е								U/E	
14A	4251	Reimbursements and Other Income Earned - Receivable		Е							F/E	U/E	
14A	4281	Actual Program Fund Subsidy Receivable		Е								U/E	
14A	4283	Interest Receivable From Treasury		Е								U/E	
14A	4285	Receivable From the Liquidating Fund		Е								U/E	
14A	4286	Receivable From the Financing Fund		Е								U/E	
14A	4287	Other Federal Receivables	!	E	 	 	l					U/E	

31 1	33. Repuit of	Budget Execution and Budgetary Resources/1 for Fiscal 2003 Repo	ung										
l ina	USSGL	LUCCOL Assessment		ı	I			Attributes/2		ı			
No	Acct	USSGL Account Title	Debit/ Credit	_				Program Rpt. Code	Reimb. Flag	Avail.	Trans. Partner	TAFS Status/3	Addl. Info.
14B	1	omer Orders From Federal Sources (-)	Credit	Ellu/4	туре	NO.	Caley.	Kpt. Code	Flay	Tille	raitilei	Status/3	IIIIO.
14B	4221	Unfilled Customer Orders Without Advance		Е							F/E	U/E	13
14B	4230	Unfilled Customer Orders Without Advance - Transferred		E							F/E	U/E	
14C	Undelivered C	Drders (+)											
14C	4801	Undelivered Orders - Obligations, Unpaid		Е								U/E	
14C	4831	Undelivered Orders - Obligations Transferred, Unpaid		Е								U/E	
14C	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		Е								U/E	
14C	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		Е								U/E	
14D	Accounts Pay	rable (+)											
14D	4901	Delivered Orders - Obligations, Unpaid		Е								U/E	
14D	4931	Delivered Orders - Obligations Transferred, Unpaid		Е								U/E	
14D	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		Е								U/E	
14D	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		Е								U/E	
15	Outlays												
15A	Disbursemen	* *											
15A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E								U/E	4
15A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		В								U/E	4
15A	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E								U/E	
15A	4902	Delivered Orders - Obligations, Paid		E								U/E	
15A	4908	Authority Outlayed Not Yet Disbursed		Е								U	4
15A	4908	Authority Outlayed Not Yet Disbursed		В								U	4
15A	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		Е								U/E	
15B	Collections (-												
15B	4212	Liquidation of Deficiency - Offsetting Collections	-	Е								U/E	
15B	4222	Unfilled Customer Orders With Advance		E								U/E	4,13
15B	4222	Unfilled Customer Orders With Advance		В								U/E	4,13
15B	4252	Reimbursements and Other Income Earned - Collected		E								U/E	.,
15B	4255	Appropriation Trust Fund Expenditure Transfers - Collected		E								U/E	
15B	4260	Actual Collections of "governmental-type" Fees		E								U/E	
15B	4261	Actual Collections of Business-Type Fees		E								U/E	
15B	4262	Actual Collections of Loan Principal	1	E								U/E	
15B	4263	Actual Collections of Loan Interest		E								U/E	
15B	4264	Actual Collections of Rent		E								U/E	
15B	4265	Actual Collections From Sale of Foreclosed Property		Е								U/E	
			I			!	<u> </u>			<u> </u>			Щ.

O. .	oo. Hopoit of	Budget Execution and Budgetary Resources/1 for Fiscal 2005 Repo	9			USSGL A	ccount /	Attributes/2					l
Line	USSGL	USSGL Account	Debit/	Begin	Auth.	Pub. Law	Apport.	Program	Reimb.	Avail.	Trans.	TAFS	Addl.
No	Acct	Title	Credit		Type	No.	Categ.	Rpt. Code	Flag	Time	Partner	Status/3	Info.
15B	4266	Other Actual Business-Type Collections From Non-Federal Sources		Е								U/E	
15B	4267	Other Actual "governmental-type" Collections From Non-Federal Sources		Е								U/E	
15B	4271	Actual Program Fund Subsidy Collected		Е								U/E	
15B	4273	Interest Collected From Treasury		Е								U/E	
15B	4275	Actual Collections From Liquidating Fund		Е								U/E	
15B	4276	Actual Collections From Financing Fund		Е								U/E	
15B	4277	Other Actual Collections - Federal		Е								U/E	
15B	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		Е								U/E	
15B	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		Е								U/E	
15C	Subtotal												
16		ted Offsetting Receipts											16
16	5100	Revenue From Goods Sold											15
16	5109	Contra Revenue for Goods Sold											15
16	5200	Revenue From Services Provided											15
16	5209	Contra Revenue for Services Provided											15
16	5310	Interest Revenue - Other											15
16	5311	Interest Revenue - Investments											15
16	5312	Interest Revenue - Loans Receivable/Uninvested Funds											15
16	5317	Contra Revenue for Interest Revenue - Loans Receivable											15
16	5318	Contra Revenue for Interest Revenue - Investments											15
16	5319	Contra Revenue for Interest Revenue - Other											15
16	5320	Penalties, Fines, and Administrative Fees Revenue											15
16	5329	Contra Revenue for Penalties, Fines, and Administrative Fees											15
16	5400	Benefit Program Revenue											15
16	5409	Contra Revenue for Benefit Program Revenue											15
16	5500	Insurance and Guarantee Premium Revenue											15
16	5509	Contra Revenue for Insurance and Guarantee Premium Revenue											15
16	5600	Donated Revenue - Financial Resources											15
16	5609	Contra Revenue for Donations - Financial Resources											15
16	5750	Expenditure Financing Sources - Transfers-In											15
16	5800	Tax Revenue Collected											15
16	5801	Tax Revenue Accrual Adjustment											15
16	5809	Contra Revenue for Taxes											15
16	5890	Tax Revenue Refunds											15
16	5900	Other Revenue											15
16	5909	Contra Revenue for Other Revenue											15
17	Net Outlays	This line is calculated.											
		Same as sum of amounts reported on lines 15C through 16.											16
	1				1				1				

FOOTNOTES AND ADDITIONAL INFORMATION:

1/ This is a crosswalk from the USSGL to both the Report on Budget Execution and Budgetary Resources (SF 133) and the Statement of Budgetary Resources (SBR).

Information on the SBR should be consistent with budget execution information on the SF 133. The SBR should include a separate column for non-budgetary Credit Program Financing accounts.

- 2/ Use USSGL budgetary attributes that are used for FACTS II reporting. For an explanation of the USSGL budgetary attributes, refer to the attachment "Fiscal 2005 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information" in Section IV.
- 3/ Shaded portion indicates that the attribute is supplied by FACTS II.
- 4/ When the SF 133 line numbers use both a beginning (B) and ending balance (E) for the same USSGL account, the beginning balance is subtracted from the ending balance in FACTS II.
- 5/ Zero for yearend preclosing trial balance.
- 6/ These USSGL accounts should equal the beginning balances of USSGL accounts 4450, 4650, and 4620.
- 7/ SF 133 lines 3E1 and 3E2 are rolled up to line 3E of the SBR.
- 8/ SF 133 lines 4A and 4B are rolled up to line 4 of the SBR.
- 9/ SF 133 lines 6A, 6B, 6C, 6D, 6E, and 6F are rolled up to line 6 of the SBR.
- 10/ SF 133 lines 8A1, 8A2, and 8A3 are rolled up to line 8A of the SBR.
- 11/ SF 133 lines 8B1, 8B2, and 8B3 are rolled up to line 8B of the SBR.
- 12/ SF 133 lines 9A1, 9A2 and 9A3 are rolled up to line 9A of the SBR.
- 13/ SF 133 lines 10A, 10B, and 10C are rolled up to line 10 of the SBR.
- 14/ For yearend reporting of expiring Treasury Appropriation Fund Symbol accounts, obligations incurred must equal unfilled customer orders.
- 15/ The SBR is an agency-wide report. Offsetting receipts are included to reconcile to information in the Budget of the United States Government and the Combined Statement of Receipts, Outlays, and Balances of the United States Government. This line must agree with line 4 on the Statement of Financing and equal cash deposits to Treasury that are reported on SF 224, FMS 1219, and FMS 1220. Exclude amounts related to the change in receivables. Include revenue collected, deposited, and distributed in offsetting receipt accounts only.
- 16/ Lines 3F, 15C, 16, and 17 are not included on the SF 133 but are on the SBR.

FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fiscal 2005 Reporting

	S 2108		USSGL Account		USSGL	Account A	ttributes/1	
Column	Auth. Ind./2			Begin	Auth.	Borrow.	Trans.	Addl.
Number	(RT7 Ind.)	Number	Title	End	Type	Source	Partner	Info.
	For All Unex	pended Bala	ances:					
		T						
1		Treasury A	ppropriation Fund Symbol					
2		Preclosing	I Unexpended Balance - Treasury Supplied					
3		N/A						
4			and Obligated Balance Withdrawn/Canceled					
4			Canceled Authority	E				
4		4391	Adjustments to Indefinite No-Year Authority	E				<u> </u>
		Doots!:::	Lineymended Delence					├──
5			Unexpended Balance Fund Balance With Treasury	Е				——
5		1010	Fully Datable With Heasury	E				├──
6		Other Author	l orizations					
	For Treasury		ion Fund Symbols With Unrealized Discounts:					
6	911	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				2
6	911	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	Е				2,3
	For Treasury	/ Appropriat	ion Fund Symbols With Imprest Funds:					
•	004	4400	Learnes & Council o	-				<u> </u>
6 6	921 921	1120 1130	Imprest Funds Funds Held by the Public	E E				2
0	921	1130	Funds field by the Public	E				
	For Treasury	l ≀ Annronriat	l ion Fund Symbols With Unamortized Discounts or Premiums:					
	r or measury	Г	on rand dynisold than dilandrazed bioddanio di ricinianio.					
6	931	1340	Interest Receivable	E				4,5
6	931	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				2,4
6	931	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				2,4
			·					
6	931	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				2,4
6	931	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E				2,4
6	931	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	E				2
	For Troscur	/ Appropriet	 ion Fund Symbols With Investments in Treasury Securities:					
	i oi iieasury	Appropriat	ion i unu symbols villi mvesimems in Treasury Secundes.					$\vdash \!$
6	971	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				2
6	971	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E				2
-			,					
	For Treasury	/ Appropriat	ion Fund Symbols With Investments in Agency Securities:					
6	972	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	E				2,3

	For Treasury	/ Appropriat	ion Fund Symbols With Investments in Non-Federal Securities: NATIONAL RAILROAD RETIREMENT INVESTMENT TR	UST FUN	ID ONLY		
6	973	1618	Market Adjustment - Investments	Е			2,3
6	973	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	E			2,3

FMS 2108:	Yearend Clos	sing Statem	ent - Definite Borrowing Authority for Fiscal 2005 Reporting					,-
FMS	2108		USSGL Account		USSGI	L Account A	Attributes	
Column	Auth. Ind.			Begin	Auth.	Borrow.	Trans.	Addl.
Number	(RT7 Ind.)	Number	Title	End	Type	Source	Partner	Info.
1		Treasury Ap	propriation Fund Symbol					
2		Balance of	Borrowing Authority - Treasury Supplied					
3		Increases a	nd Rescissions					
3	951	4140	Substitution of Borrowing Authority	Е		Т		2
3	962		Substitution of Borrowing Authority	Е		Р		2
3	951	4141	Current-Year Borrowing Authority Realized	Е		T		2
3	962		Current-Year Borrowing Authority Realized	Е		Р		2
3	951		Decreases to Indefinite Borrowing Authority	Е		Т		2
3	962	4143	Decreases to Indefinite Borrowing Authority	Е		Р		2
3	951	4392	Permanent Reduction - New Budget Authority	Е	В	T		2
3	962	4392	Permanent Reduction - New Budget Authority	Е	В	Р		2
3	951	4393	Permanent Reduction - Prior-Year Balances	Е	В	T		2
3	962	4393	Permanent Reduction - Prior-Year Balances	Е	В	Р		2
4		Borrowings						
4	951		Borrowing Authority Converted to Cash	Е		Т		2
4	962	4145	Borrowing Authority Converted to Cash	Е		Р		2
5		N/A						
	CALC (2 +/-:	3 - 4) Also	Equals:					
6		Balance						
6	951		Substitution of Borrowing Authority	Е		T		2
6	962		Substitution of Borrowing Authority	E		Р		2
6	951		Current-Year Borrowing Authority Realized	Е		Т		2
6	962		Current-Year Borrowing Authority Realized	Е		Р		2
6	951		Decreases to Indefinite Borrowing Authority	Е		Т		2
6	962		Decreases to Indefinite Borrowing Authority	Е		Р		2
6	951		Borrowing Authority Converted to Cash	E		T		2
6	962		Borrowing Authority Converted to Cash	Е		Р		2
6	951		Borrowing Authority Carried Forward	В		T		2
6	962		Borrowing Authority Carried Forward	В		Р		2
6	951		Permanent Reduction - New Budget Authority	Е	В	Т		2
6	962		Permanent Reduction - New Budget Authority	Е	В	Р		2
6	951		Permanent Reduction - Prior-Year Balances	Е	В	T		2
6	962	4393	Permanent Reduction - Prior-Year Balances	Е	В	Р		2

FMS 2108: Yearend Closing Statement - Indefinite Borrowing Authority for Fiscal 2005 Reporting

	S 2108		USSGL Account		USSG	L Account	Attributes	
Column	Auth. Ind.			Begin	Auth.	Borrow.	Trans.	Addl.
Number	(RT7 Ind.)	Number	Title	End	Type	Source	Partner	Info.
								1
1		Treasury A	ppropriation Fund Symbol					
2		Balance of	Borrowing Authority - Treasury Supplied					
3		Increases						
3	951	4141	Current-Year Borrowing Authority Realized	E		Т		2
3	962	4141	Current-Year Borrowing Authority Realized	Е		Р		2
4		Borrowings						
4	951	4145	Borrowing Authority Converted to Cash	E		T		2
4	962	4145	Borrowing Authority Converted to Cash	Е		Р		2
		A P						
5		Adjustmen		_		-		
5	951 962	4140	Substitution of Borrowing Authority	E E		I P		2
5	962 951	4140 4143	Substitution of Borrowing Authority Decreases to Indefinite Borrowing Authority	E		P		2
5 5	962	4143	Decreases to Indefinite Borrowing Authority Decreases to Indefinite Borrowing Authority	E		P		2
5	951	4143	Borrowing Authority Withdrawn	E		T		2
5	962	4144	Borrowing Authority Withdrawn	E		P		2
3	902	4144	Borowing Authority Withdrawn			Г		
	CALC (2 + 3	-4-5) Als	Lo Fauals:					
6		Balance	T					
6	951	4140	Substitution of Borrowing Authority	Е		Т		2
6	962	4140	Substitution of Borrowing Authority	E		P		2
6	951	4141	Current-Year Borrowing Authority Realized	E		T		2
6	962	4141	Current-Year Borrowing Authority Realized	Е		Р		2
6	951	4143	Decreases to Indefinite Borrowing Authority	Е		T		2
6	962	4143	Decreases to Indefinite Borrowing Authority	Е		Р		2
6	951	4144	Borrowing Authority Withdrawn	Е		T		2
6	962	4144	Borrowing Authority Withdrawn	Е		Р		2
6	951	4145	Borrowing Authority Converted to Cash	Е		T		2
6	962	4145	Borrowing Authority Converted to Cash	Е		Р		2
6	951	4149	Borrowing Authority Carried Forward	В		Т		2
6	962	4149	Borrowing Authority Carried Forward	В		Р		2

FMS 2108: Yearend Closing Statement - Definite Contract Authority for Fiscal 2005 Reporting

FMS	3 2108	-	USSGL Account		USSG	L Account	Attributes	
Column	Auth. Ind.			Begin	Auth.	Borrow.	Trans.	Addl.
Number	(RT7 Ind.)	Number	Title	End	Type	Source	Partner	Info.
1		Treasurv A	ppropriation Fund Symbol					
		l	T · · · · · · · · · · · · · · · · · · ·					
2		Balance of	Contract Authority - Treasury Supplied					
3		New Contra	act Authority					
3	941	4131	Current-Year Contract Authority Realized	Е				2
	_							
4			ions To Liquidate					_
4	941	4135	Contract Authority Liquidated	E	Р			2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	В				2
5		Writeoffs, F	Restorations, or Adjustments					
5	941	4133	Decreases to Indefinite Contract Authority	Е				2
5	941	4134	Contract Authority Withdrawn	Е				2
5	941	4135	Contract Authority Liquidated	Е	S			2
5	941	4392	Permanent Reduction - New Budget Authority	Е	С			2
5	941	4393	Permanent Reduction - Prior-Year Balances	Е	С			2
	CALC (2 + 3	- 4 +/- 5\ A	leo Euraje:					<u> </u>
6	CALC (L : 0		Unfunded Contract Authority	+				
6	941	4131	Current-Year Contract Authority Realized	Е				2
6	941	4133	Decreases to Indefinite Contract Authority	E				2
6	941	4134	Contract Authority Withdrawn	E				2
6	941	4135	Contract Authority Liquidated	E				2
6	941	4136	Contract Authority To Be Liquidated by Trust Funds	Е				2
6	941	4139	Contract Authority Carried Forward	В				2
6	941	4392	Permanent Reduction - New Budget Authority	Е	С			2
6	941	4393	Permanent Reduction - Prior-Year Balances	Е	С			2

FMS 2108: Yearend Closing Statement - Indefinite Contract Authority for Fiscal 2005 Reporting

FMS	S 2108		USSGL Account		USSG	L Account	Attributes	
Column	Auth. Ind.			Begin	Auth.	Borrow.	Trans.	Addl.
Number	(RT7 Ind.)	Number	Title	End	Type	Source	Partner	Info.
1		Transium, A	annonviotion Frank Symbol					
1		rreasury A	ppropriation Fund Symbol I	+				
2		Balance of	L Contract Authority - Treasury Supplied					
3		New Contra	act Authority					
3	941	4131	Current-Year Contract Authority Realized	Е				2
4		Annronriati	 ions To Liquidate					
4	941	4135	Contract Authority Liquidated	Е	P			2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	E	<u>'</u>			2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	В				2
5		Writeoffs, F	Restorations, or Adjustments					
5	941	4133	Decreases to Indefinite Contract Authority	Е				2
5	941	4134	Contract Authority Withdrawn	Е				2
5	941	4135	Contract Authority Liquidated	E	S			2
	CALC (2 + 3	R - 4 - 5\ ΔI	eo Edinale.	+				
6	0,120 (2 1 0		Unfunded Contract Authority					
6	941	4131	Current-Year Contract Authority Realized	Е				2
6	941	4133	Decreases to Indefinite Contract Authority	Е				2
6	941	4134	Contract Authority Withdrawn	Е				2
6	941	4135	Contract Authority Liquidated	Е				2
6	941	4136	Contract Authority To Be Liquidated by Trust Funds	Е				2
6	941	4139	Contract Authority Carried Forward	В				2

FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2005 Reporting

uth. Ind. RT7 Ind.)		· · · · · · · · · · · · · · · · · · ·					-
RT7 Ind.)		/	Begin	Auth.	Borrow.	Trans.	Addl
	Number	Title	End	Туре	Source	Partner	Info.
r all Treasur	rv Appropr	l iation Fund Symbols:					
	7 - 1-11-						
R	Reimburser	nents Earned and Refunds					
	4081	Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred	E				
	4082	Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred	Е				
	4083	Transfers - Current-Year Authority - Receivable - Transferred	Е				
	4123	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Receivable - Temporary Reduction	Е				
	4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable	Е				
	4137	Transfers of Contract Authority	Е				
	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	Е				
	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E				
	4171	Non-Allocation Transfers of Invested Balances - Receivable	Е				
	4199	Transfer of Expired Expenditure Transfers - Receivable	Е				
	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	Е				
	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	Е				
	4233	Reimbursements and Other Income Earned - Receivable - Transferred	Е				
	4234	Other Federal Receivables - Transferred	Е				
	4251	Reimbursements and Other Income Earned - Receivable	Е			E/F	
	4281	Actual Program Fund Subsidy Receivable	Е				
	4283	Interest Receivable From Treasury	Е				
	4285	Receivable From the Liquidating Fund	Е				
	4286	Receivable From the Financing Fund	Е				
	4287	Other Federal Receivables	Е				
							<u> </u>
U		stomer Orders					<u> </u>
		Unfilled Customer Orders Without Advance	E			E/F	
	4230	Unfilled Customer Orders Without Advance - Transferred	E			E/F	<u> </u>
<u> </u>	Indolivoroc	Orders and Contracts					<u> </u>
			F				—
							
							
	4881		E				\vdash
А							
		Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable	Е				
			E				
		Delivered Orders - Obligations, Unpaid	E				
		Delivered Orders - Obligations Transferred, Unpaid	E				
		Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	Е				
	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E				
10 /5 : 6 :	7 . 0 . 6	40) for University and Delay const. (C. O. 40) for Definite Demonstrate and Contract					—
•		•					l
	C (5 + 6 +	Undelivered 4801 4831 4871 4881 Accounts Part of the second of the	Undelivered Orders and Contracts 4801 Undelivered Orders - Obligations, Unpaid 4831 Undelivered Orders - Obligations Transferred, Unpaid 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries 4881 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid Accounts Payable and Other Liabilities 4124 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Payable - Temporary Reduction 4127 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable 4172 Non-Allocation Transfers of Invested Balances - Payable 4901 Delivered Orders - Obligations, Unpaid 4931 Delivered Orders - Obligations Transferred, Unpaid 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	Undelivered Orders and Contracts 4801 Undelivered Orders - Obligations, Unpaid E 4831 Undelivered Orders - Obligations Transferred, Unpaid E 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries E 4881 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid E Accounts Payable and Other Liabilities 4124 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Payable - Temporary Reduction E 4127 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable E 4172 Non-Allocation Transfers of Invested Balances - Payable E 4901 Delivered Orders - Obligations, Unpaid E 4931 Delivered Orders - Obligations Transferred, Unpaid E 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries E 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid E C (5 + 6 + 7 + 8 - 9 - 10) for Unexpended Balances; (6 - 9 - 10) for Definite Borrowing and Contract	Undelivered Orders and Contracts 4801 Undelivered Orders - Obligations, Unpaid E 4831 Undelivered Orders - Obligations Transferred, Unpaid E 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries E 4881 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid E Accounts Payable and Other Liabilities 4124 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Payable - Temporary Reduction E 4127 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable E 4172 Non-Allocation Transfers of Invested Balances - Payable E 4901 Delivered Orders - Obligations, Unpaid E 4931 Delivered Orders - Obligations Transferred, Unpaid E 4931 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries E 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid E C (5+6+7+8-9-10) for Unexpended Balances; (6-9-10) for Definite Borrowing and Contract	Undelivered Orders and Contracts 4801 Undelivered Orders - Obligations, Unpaid 4831 Undelivered Orders - Obligations Transferred, Unpaid 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries 4881 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid E Accounts Payable and Other Liabilities 4124 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Payable - Temporary Reduction 4127 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable 4172 Non-Allocation Transfers of Invested Balances - Payable 4173 Non-Allocation Transfers of Invested Balances - Payable 4901 Delivered Orders - Obligations, Unpaid 4931 Delivered Orders - Obligations Transferred, Unpaid 4931 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid E C (5+6+7+8-9-10) for Unexpended Balances; (6-9-10) for Definite Borrowing and Contract	Undelivered Orders and Contracts 4801 Undelivered Orders - Obligations, Unpaid 4831 Undelivered Orders - Obligations Transferred, Unpaid E 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries E 4881 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid E Accounts Payable and Other Liabilities Accounts Payable and Other Liabilities 4124 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Payable - Temporary Reduction 4127 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable 4172 Non-Allocation Transfers of Invested Balances - Payable 4901 Delivered Orders - Obligations, Unpaid 4931 Delivered Orders - Obligations Transferred, Unpaid 4931 Delivered Orders - Obligations Transferred, Unpaid E 4961 Upward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid C (5+6+7+8-9-10) for Unexpended Balances; (6-9-10) for Definite Borrowing and Contract

FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2005 Reporting

FMS	S 2108		USSGL Account		USSGL Account Attributes				
Column	Auth. Ind.			Begin	Auth.	Borrow.	Trans.	Addl.	
Number	(RT7 Ind.)	Number	Title	End	Type	Source	Partner	Info.	
11		Unobligate	d Balance						
11		4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	E				l	
11		4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E					
11		4382	Temporary Reduction - New Budget Authority	E					
11		4383	Temporary Reduction - Prior-Year Balances	E					
11		4394	Receipts Unavailable for Obligation Upon Collection	E					
11		4397	Receipts and Appropriations Temporarily Precluded From Obligation	E					
11		4398	Offsetting Collections Temporarily Precluded From Obligation	E					
11		4399	Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation	E					
11		4420	Unapportioned Authority - Pending Rescission	E					
11		4430	Unapportioned Authority - OMB Deferral	E					
11		4450	Unapportioned Authority	E					
11		4510	Apportionments	E					
11		4610	Allotments - Realized Resources	E					
11		4620	Unobligated Funds Exempt From Apportionment	E					
11		4630	Funds Not Available for Commitment/Obligation	E					
11		4650	Allotments - Expired Authority	E					
11	· · · · · · · · · · · · · · · · · · ·		Commitments - Programs Subject to Apportionment Commitments - Programs Exempt From Apportionment	E					
11		E				1			

FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fiscal 2005 Reporting

ADDITIONAL INFORMATION:

1/ For an explanation of USSGL attributes, refer to the attachment "Fiscal 2004 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information" in Section IV.

2/ "Authorization Indicator" (RT7 Indicator) is used for Treasury Appropriation Fund Symbols (TAFS) that have Imprest Funds, Borrowing or Contract Authority, or Investments and includes the following subaccount codes:

911	Unrealized Discounts
921	Imprest Funds
931	Unamortized Discounts or Premiums
941	Contract Authority
951	Authority To Borrow From the Treasury
962	Authority To Borrow From the Public
971	Investments in Treasury Securities
972	Investments in Agency Securities
973	Investments in Non-Federal Securities

The undisbursed balances for these subaccount codes are reported in FMS 2108, Column 6.

- 3/ Authorization Indicator (RT7 Indicator) 973 is for use by National Railroad Retirement Investment trust fund ONLY.
- 4/ Authorization Indicator (RT7 Indicator) 931 can be used only when authorized by Treasury.
- 5/ For use with OMB approval Department of Defense trust funds ONLY. (OMB Circular No. A-11, Section 20.6).

Note: Shaded USSGL attributes indicate that the attribute domain value is supplied by FACTS II.

.ine	Pre/	Tria	USSGI	2005 Reporting 			USSGL Accoun	t Attributes
No. Post		Bal.	Acct.		Federal/	Form and Cont	tent Notes	
					NonFederal 1/	Entity (E) NonEnt. (O)	Covered (C) NotCov. (U)	Additional Information Required
SS	ets							
ntra	agoveri	nmen	tal Asse	ts				
F	und Ba	lance	With Tr	easurv				
	Post		1010	Fund Balance With Treasury		E/O		
· Ir	vestme	onte						
, 11	Post	E	1340	Interest Receivable	F	Е		Related to investments
	Post	E	1349	Allowance for Loss on Interest Receivable	F	E		Related to investments
2	Post	E	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	F*	E		
	Post	E	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F*	E		
	Post	E	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F*	E		
	Post	E	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F*	E		
	Post	Е	1618	Market Adjustment - Investments	F			
	Post	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	F	E		
	Post	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	F	E		
	Post	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	F	E		
	Post	E	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	F	Е		
2	Post	Е	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F*	E		
	Post	Е	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F*	E		
	Post	E	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F*	Е		
	Post	E	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F*	E		
	Post	E	1639	Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F*	E		
2	Post	Е	1690	Other Investments	F	E		

Line	Pre/	Trial	USSGL	USSGL Account Title			USSGL Accoun	t Attributes
No.	Post	Bal.	Acct.		Federal/	Form and Cont	ent Notes	
					NonFederal 1/	Entity (E) NonEnt. (O)	Covered (C) NotCov. (U)	Additional Information Required
Α	ccount	s Rec	eivable					
		Е	1310	Accounts Receivable	F	E/O		
	Post	E	1319	Allowance for Loss on Accounts Receivable	F	E/O		
	Post	E	1320	Employment Benefit Contributions Receivable	F	E		
	Post	Е	1330	Receivable for Transfers of Currently Invested Balances	F*	E		
	Post	Е	1335	Expenditure Transfers Receivable	F*	E/O		
	Post	E	1340	Interest Receivable	F	E/O		
	Post	E	1349	Allowance for Loss on Interest Receivable	F	E/O		Related to accounts receivable
	Post	Е	1360	Penalties, Fines, and Administrative Fees Receivable	F	E/O		Related to accounts receivable
	Post	Е	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	F	E/O		Related to accounts receivable
	•	•	•					
L	oans R			I	_			
	Post	Ł	1340	Interest Receivable	F	E		Related to loans receivable
	Post	E	1349	Allowance for Loss on Interest Receivable	F	E		Related to loans receivable
	Post	Е	1350	Loans Receivable	F	E		
	Post	E	1359	Allowance for Loss on Loans Receivable	F	Е		
	Post	E	1360	Penalties, Fines, and Administrative Fees Receivable	F	E		Related to loans receivable
	Post	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	F	E		Related to loans receivable
			•					
0	ther	Ir .	1440	Advances to Others	F	E/O		
	Post Post	F	1410 1450	Advances to Others Prepayments	F	E/O		
	Post	E	1921	Receivable From Appropriations	F*	E/O		Do not use without permission from Treasury or OMB.
·					·			25 not ass minous permission from Frederity of OWD.
	Post	Е	1990	Other Assets	F	E/O		

				USSGL Account Title			USSGL Accoun	t Attributes
No.	p. Post Bal.		Acct.		Federal/	Form and Cont		
					NonFederal 1/	Entity (E) NonEnt. (O)	Covered (C) NotCov. (U)	Additional Information Required
Tot	al Intra	agove	rnmenta	I Assets CALC (15)				
			Public	776566 07626 (10)				
7 Ca				y, and Other Monetary Assets				
7	Post		1110	Undeposited Collections	N*	E/O		
7	Post Post	E E	1120 1130	Imprest Funds Funds Held by the Public	N* N*	<u>E/O</u>		
′								
7	Post	E	1190	Other Cash	N*	E/O		
7	Post	E	1195	Other Monetary Assets	N* N*	E/O		
_	Post	E	1200	Foreign Currency		E/O		
1	Post	E	1531	Seized Monetary Instruments	N*	О		
7	Post	E	1532	Seized Cash Deposited	N*	0		
3 Inv	estme	nte						
	Post	E	1340	Interest Receivable	N	Е		Related to investments
3	Post	E	1349	Allowance for Loss on Interest Receivable	N	Е		Related to investments
3	Post	Е	1618	Market Adjustment - Investments	N	E		
3	Post	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N	Е		
3	Post	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	N	E		
3	Post	Е	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	N	E		
3	Post	E	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	N	E		
3	Post	E	1690	Other Investments	N	Е		
1000	to \A/;+l	a tha l	Public					
1338	LO VVILI	i tile i	UDIIC					
			eivable				-	
9		E	1310	Accounts Receivable	N	E/O		
	Post	E	1319	Allowance for Loss on Accounts Receivable	N	E/O		
9	Post	E	1320	Employment Benefit Contributions Receivable	N	Е		
)	Post	E	1340	Interest Receivable	N	E/O		Related to accounts receivable
9	Post	E	1349	Allowance for Loss on Interest Receivable	N	E/O		Related to accounts receivable
9	Post	E	1360	Penalties, Fines, and Administrative Fees Receivable	N	E/O		Related to accounts receivable
9	Post	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N	E/O		Related to accounts receivable

				2005 Reporting	1			
				USSGL Account Title		I = · -	USSGL Accoun	nt Attributes
No.	Post	Bal.	Acct.		Federal/	Form and Cont		
					NonFederal 1/	Entity (E)	Covered (C)	Additional Information Boguine
					1/	NonEnt. (O)	NotCov. (U)	Additional Information Required
	axes R		able 1325	Taxes Receivable	N*	0		
						_		
10	Post	E	1329	Allowance for Loss on Taxes Receivable	N*	0		
				Related Foreclosed Property Interest Receivable	NI NI			Deleted to leave
	Post		1340		N	E		Related to loans
	Post	E	1349	Allowance for Loss on Interest Receivable	N	E		Related to loans
11	Post	E	1350	Loans Receivable	N	Е		
11	Post	E	1359	Allowance for Loss on Loans Receivable	N	E		
11	Post	E	1360	Penalties, Fines, and Administrative Fees Receivable	N	E		Related to loans
11	Post	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N	E		Related to loans
11	Post	Е	1399	Allowance for Subsidy	N*	E		
		Е	1551	Foreclosed Property	N*	E		
11	Post	Е	1559	Foreclosed Property - Allowance	N*	E		
				Property				
	Post Post		1511 1512	Operating Materials and Supplies Held for Use Operating Materials and Supplies Held in Reserve for Future Use		<u>Е</u> Е		
12	FUSI	_	1512	Operating Materials and Supplies field in Reserve for Future Ose		_		
12	Post	E	1513	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable		E		
12	Post	E	1514	Operating Materials and Supplies Held For Repair		E		
12	Post	E	1519	Operating Materials and Supplies - Allowance		E		
12	Post	Е	1521	Inventory Purchased for Resale		E		
12	Post	E	1522	Inventory Held in Reserve for Future Sale		Е		
12	Post	Е	1523	Inventory Held for Repair		E		
12	Post	E	1524	Inventory - Excess, Obsolete, and Unserviceable		E		
12	Post	E	1525	Inventory - Raw Materials		E		
12	Post	E	1526	Inventory - Work-in-Process		E		
	Post	E	1527	Inventory - Finished Goods		E		
12	Post	E	1529	Inventory - Allowance		Е		
12	Post	E	1541	Forfeited Property Held for Sale		E		
12	Post	Е	1542	Forfeited Property Held for Donation or Use		E		
12	Post	Е	1549	Forfeited Property - Allowance		E		

Line Pre' Trial USSGL Count Title Federal NonFoderal Form and Content Notes					2005 Reporting	1		110001 4 11	AGC No. Co.
12		-			USSGL Account Title	F. d	I =		Attributes
1/ NonEnt. (Q) NotCov. (U) Additional Information Required	NO.	Post	ваі.	ACCT.					
12								` ' '	Additional Information Described
Programs					<u></u>	1/		NOTCOV. (U)	Additional information Required
12	12	Post	E	1561			E		
12									
12 Post E 1572 Stockpile Materials Held for Sale E E E E E E E E E									
Post E 1591 Other Related Property E E									
Assets With the Public					l l				
Assets With the Public									
13 General Property, Plant, and Equipment 13 Post E 1711 Land and Land Rights N' E	12	Post	E	1599	Other Related Property - Allowance		E		
13 General Property, Plant, and Equipment 13 Post E 1711 Land and Land Rights N' E									
13	Asse	ets Wit	th the I	Public					
13									
13									
13	_								
13	_								
13	13	Post	E		·				
13	13	Post	E						
Renovations	13								
13	13	Post	E	1739		N*	E		
13									
13	13								
13	13	Post	E	1749	Accumulated Depreciation on Other Structures and Facilities	N*	E		
13 Post E 1810 Assets Under Capital Lease N* E 13 Post E 1819 Accumulated Depreciation on Assets Under Capital Lease N* E 13 Post E 1820 Leasehold Improvements N* E 13 Post E 1829 Accumulated Amortization on Leasehold Improvements N* E 13 Post E 1830 Internal-Use Software N* E 13 Post E 1832 Internal-Use Software in Development N* E 13 Post E 1839 Accumulated Amortization on Internal-Use Software N* E 13 Post E 1840 Other Natural Resources N* E 13 Post E 1849 Allowance for Depletion N* E 13 Post E 1890 Other General Property, Plant, and Equipment N* E 13 Post E 1899 Ac	13	Post	Е	1750	Equipment	N*	Е		
13 Post E 1810 Assets Under Capital Lease N* E 13 Post E 1819 Accumulated Depreciation on Assets Under Capital Lease N* E 13 Post E 1820 Leasehold Improvements N* E 13 Post E 1829 Accumulated Amortization on Leasehold Improvements N* E 13 Post E 1830 Internal-Use Software N* E 13 Post E 1832 Internal-Use Software in Development N* E 13 Post E 1839 Accumulated Amortization on Internal-Use Software N* E 13 Post E 1840 Other Natural Resources N* E 13 Post E 1849 Allowance for Depletion N* E 13 Post E 1890 Other General Property, Plant, and Equipment N* E 13 Post E 1899 Ac	13	Post	Е	1759	Accumulated Depreciation on Equipment	N*	Е		
13	13	Post	Е	1810		N*	Е		
13	13	Post	E	1819	Accumulated Depreciation on Assets Under Capital Lease	N*	E		
13 Post E 1830 Internal-Use Software N* E 13 Post E 1832 Internal-Use Software in Development N* E 13 Post E 1839 Accumulated Amortization on Internal-Use Software N* E 13 Post E 1840 Other Natural Resources N* E 13 Post E 1849 Allowance for Depletion N* E 13 Post E 1890 Other General Property, Plant, and Equipment N* E 13 Post E 1899 Accumulated Depreciation on Other General Property, Plant, and N* E	13	Post	Е	1820	Leasehold Improvements	N*	Е		
13 Post E 1832 Internal-Use Software in Development N* 13 Post E 1839 Accumulated Amortization on Internal-Use Software N* 13 Post E 1840 Other Natural Resources N* 13 Post E 1849 Allowance for Depletion N* 14 Post E 1890 Other General Property, Plant, and Equipment N* 15 Post E 1890 Accumulated Depreciation on Other General Property, Plant, and N* 16 Post E 1899 Accumulated Depreciation on Other General Property, Plant, and N* 17 Post E 1899 Accumulated Depreciation on Other General Property, Plant, and N* 18 Post E 1899 Accumulated Depreciation on Other General Property, Plant, and N* 18 Post E 1899 Accumulated Depreciation on Other General Property, Plant, and N* 18 Post E 1899 Accumulated Depreciation on Other General Property, Plant, and N* 19 Post E 1899 Accumulated Depreciation on Other General Property, Plant, and N*	13	Post	Е	1829	Accumulated Amortization on Leasehold Improvements	N*	E		
13 Post E 1839 Accumulated Amortization on Internal-Use Software N* E 13 Post E 1840 Other Natural Resources N* E 13 Post E 1849 Allowance for Depletion N* E 13 Post E 1890 Other General Property, Plant, and Equipment N* E 13 Post E 1899 Accumulated Depreciation on Other General Property, Plant, and N* E	13	Post	E	1830	Internal-Use Software	N*	Е		
13 Post E 1840 Other Natural Resources N* E 13 Post E 1849 Allowance for Depletion N* E 13 Post E 1890 Other General Property, Plant, and Equipment N* E 13 Post E 1899 Accumulated Depreciation on Other General Property, Plant, and N* E	13	Post	E	1832	Internal-Use Software in Development	N*			
13 Post E 1849 Allowance for Depletion N* E 13 Post E 1890 Other General Property, Plant, and Equipment N* E 13 Post E 1899 Accumulated Depreciation on Other General Property, Plant, and N* E	_		E				E		
13 Post E 1849 Allowance for Depletion N* E 13 Post E 1890 Other General Property, Plant, and Equipment N* E 13 Post E 1899 Accumulated Depreciation on Other General Property, Plant, and N* E	13	Post	E	1840	Other Natural Resources	N*	E		
13 Post E 1890 Other General Property, Plant, and Equipment N* E 13 Post E 1899 Accumulated Depreciation on Other General Property, Plant, and N* E	_								
13 Post E 1899 Accumulated Depreciation on Other General Property, Plant, and N* E									
					Accumulated Depreciation on Other General Property. Plant. and				
					Equipment				

				2005 Reporting				
				USSGL Account Title			USSGL Accoun	t Attributes
No.	Post	Bal.	Acct.		Federal/	Form and Cont		
					NonFederal	Entity (E)	Covered (C)	
					1/	NonEnt. (O)	NotCov. (U)	Additional Information Required
14 (Other							
14	Post	E	1410	Advances to Others	N	E/O		
14	Post	Е	1450	Prepayments	N	E/O		
14	Post	E	1990	Other Assets	N	E/O		
15 1	otal As	ssets	CALC (6	614)				
Intra	govern	ment	al Liabili	ties				
16 /	Accoun							
16	Post		2110	Accounts Payable	F		С	
16		E	2120	Disbursements in Transit	F		С	
16		E	2140	Accrued Interest Payable	F		С	Related to accounts payable
16	Post	E	2150	Payable for Transfers of Currently Invested Balances	F*		С	
16	Post	Е	2155	Expenditure Transfers Payable	F*		С	
16	Post	Е	2170	Subsidy Payable to the Financing Account	F*		C/U	
16	Post	Е	2179	Contra Liability for Subsidy Payable to the Financing Account	F*		С	
16	Post	E	2960	Accounts Payable From Canceled Appropriations	F		U	
-							-	
17 [)oht							
17	Post	E	2140	Accrued Interest Payable	F		C/U	Related to debt
17	Post	E	2510	Principal Payable to the Bureau of the Public Debt	F*		C/U	related to debt
		-			F*			
17 17	Post Post	E	2520	Principal Payable to the Federal Financing Bank Securities Issued by Federal Agencies Under General and Special	F F		C/U C	
17	Post	⊏	2530	Financing Authority	F		C	
17	Post	E	2531	Discount on Securities Issued by Federal Agencies Under General	F		С	
17	Posi	-	2551	and Special Financing Authority			C	
4-		_	0500		_			
17	Post	E	2532	Premium on Securities Issued by Federal Agencies Under General	F		С	
				and Special Financing Authority				
17	Post	E	2533	Amortization of Discount and Premium on Securities Issued by	F		С	
				Federal Agencies Under General and Special Financing Authority				
17	Post	E	2540	Participation Certificates	F		C/U	
17	Post	E	2590	Other Debt	F		C/U	
46.								
	Other	l-	0420	Contract Holdhooks			0	-
18	Post	E	2130	Contract Holdbacks	F F		C	
18	Post	E	2190	Other Accrued Liabilities	F F		C/U	
18	Post	E	2213	Employer Contributions and Payroll Taxes Payable			С	
18	Post	E	2215	Other Post-Employment Benefits Due and Payable	F		С	
18	Post	E	2225	Unfunded FECA Liability	F*		U	
18	Post	E	2290	Other Unfunded Employment Related Liability	F		Ü	
18	Post	E	2310	Advances From Others	F		C	
				1	•			

				2005 Reporting	1			
		_		USSGL Account Title			USSGL Accoun	t Attributes
No.	Post	Bal.	Acct.		Federal/	Form and Con		
					NonFederal	Entity (E)	Covered (C)	Additional Information Descriped
					1/	NonEnt. (O)	NotCov. (U)	Additional Information Required
	Post		2320	Deferred Credits	F		C/U	
18	Post	E	2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections	F		С	
8	Post	Е	2940	Capital Lease Liability	F		C/U	
8	Post	E	2950	Liability for Subsidy Related to Undisbursed Loans	F*		С	
8	Post	Е	2970	Resources Payable to Treasury	F*		С	
8	Post	Е	2980	Custodial Liability	F		U	
8	Post	E	2990	Other Liabilities	F		C/U	
9 T	otal In	tragov	/ernmen	tal Liabilities CALC (1618)				
.iabi	ilities V	Vith th	ne Public	;				
0 4	١	4a D.::	rabla.					
0 A	Accoun Post		2110	Accounts Payable	N		С	
0	Post		2120	Disbursements in Transit	N		C	
0	Post		2140	Accrued Interest Payable	N		C	Related to accounts payable
0	Post	E	2960	Accounts Payable From Canceled Appropriations	N		U	Related to accounts payable
.0	1 031	-	2300	Accounts i ayable i form Canceled Appropriations	IN		0	
)4 I	oan G	uaran	tee Liabi	lity				
	Post		2180	Loan Guarantee Liability	N*		С	
	1 031	-	2100	Loan Guarantee Liability	14			
2 D	ebt He	eld by	the Publ	ic				
2	Post	E	2140	Accrued Interest Payable	N		C/U	Related to debt
2		E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	N		C/U	
2	Post	Е	2531	Discount on Securities Issued by Federal Agencies Under General	N		C/U	
				and Special Financing Authority				
2	Post	Е	2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	N		C/U	
2	Post	Е	2533	Amortization of Discount and Premium on Securities Issued by	N		C/U	
				Federal Agencies Under General and Special Financing Authority				
2	Post	Е	2540	Participation Certificates	N		C/U	
2	Post	Е	2590	Other Debt	N		C/U	
				d Veterans' Benefits				
23	Post	E	2610	Actuarial Pension Liability	N*		C/U	
	Post		2620	Actuarial Health Insurance Liability	N*		C/U	
		E	2630	Actuarial Life Insurance Liability	N*		C/U	
:3	Post	Е	2650	Actuarial FECA Liability	N*		C/U	
23	Post	E	2690	Other Actuarial Liabilities	N*		C/U	

				2005 Reporting				
				USSGL Account Title			USSGL Account	Attributes
No.	Post	Bal.	Acct.		Federal/	Form and Cont		
					NonFederal	Entity (E)	Covered (C)	
					1/	NonEnt. (O)	NotCov. (U)	Additional Information Required
24 E				up and Disposal Costs				
24	Post	Е	2995	Estimated Cleanup Cost Liability	N		C/U	
			and Pay					
25	Post		2160	Entitlement Benefits Due and Payable	N*		C/U	
				the Public				
26	Post		2130	Contract Holdbacks	N		С	
26		E	2190	Other Accrued Liabilities	N		C/U	
26		E	2210	Accrued Funded Payroll and Leave	N*		С	
26	Post	E	2211	Withholdings Payable	N*		C	
26	Post	E	2213	Employer Contributions and Payroll Taxes Payable	N		С	
26	Post	E	2215	Other Post-Employment Benefits Due and Payable	N		С	
26	Post	E	2216	Pension Benefits Due and Payable to Beneficiaries	N*		С	
26	Post	Е	2217	Benefit Premiums Payable to Carriers	N*		С	
26	Post	Е	2218	Life Insurance Benefits Due and Payable to Beneficiaries	N*		С	
26	Post	Е	2220	Unfunded Leave	N*		U	
26	Post	Е	2290	Other Unfunded Employment Related Liability	N		U	
26	Post	Е	2310	Advances From Others	N		С	
26	Post	Е	2320	Deferred Credits	N		C/U	
26	Post	E	2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections	N		С	
26	Post	E	2910	Prior Liens Outstanding on Acquired Collateral	N*		U	
26	Post	E	2920	Contingent Liabilities	N*		C/U	
26	Post	Е	2940	Capital Lease Liability	N		C/U	
26	Post	Е	2980	Custodial Liability	N		U	
26	Post	Е	2990	Other Liabilities	N		C/U	
27 7	otal Li	ahiliti		CALC (1926)				
21	Olai Li	abiliti	2 5	CALC (1920)				
28 (Commit	tment	s and Co	entingencies (Note 16)				
Net	Positio	n						
			Appropr	iations		-		
29	Post	Е	3100	Unexpended Appropriations - Cumulative				
26								
				f Operations				
30	Post	ļΕ	3310	Cumulative Results of Operations				
31 1	otal N	et Pos	ition	CALC (29+30)				
32 1	otal Li	abiliti	es/Net Po	osition CALC (27+31)				

Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
 By definition, the USSGL account can only have this USSGL account attribute domain.

Statement of Net Cost for Fiscal 2005 Reporting

				cal 2005 Reporting	USSGL	Account Attrib	outes/1	
Line	Pre/	Trial	USSGL	USSGL Account Title		sted Trial Bal	Cust/	Additional Information Required
		Bal.	Account		NonFederal	Nonexch.	Noncust.	·
Prog	ram Co	sts:						
							ļ	
²rogı	ram A:							
l last			tal Cuasa C	No. 44				
Int			tal Gross C	Operating Expenses/Program Costs	F			Droduction
			6100		F F			Production Production
			6190	Contra Bad Debt Expense - Incurred for Others Interest Expenses on Borrowing From the Bureau of	F			
	Pre	E	6310		-			Production
	Pre	E	6320	the Public Debt and/or the Federal Financing Bank Interest Expenses on Securities	F		<u> </u>	Production
			6330	Other Interest Expenses	F		<u> </u>	Production
			6400	Benefit Expense	F			
			6720	Bad Debt Expense	F F		<u> </u>	Production, Nonproduction Production
				Imputed Costs	F			Production
			6730		F F			
			6790	Other Expenses Not Requiring Budgetary Resources	F			Production
	Pre	E	6800	Future Funded Expenses	F			Production, Nonproduction. Excludes non-recurring cleanup costs.
					_			· ·
	Pre	E	6850	Employer Contributions to Employee Benefit	F			Nonproduction
				Programs Not Requiring Current-Year Budget				
	D	_	0000	Authority (Unobligated)				Name de dia a Daniel de la constante de la con
			6900	Nonproduction Costs	F	.,		Nonproduction. Report stewardship costs separately.
		E	7210	Losses on Disposition of Assets - Other	F	X		Production, Nonproduction
		E	7211	Losses on Disposition of Investments	F	X		Production, Nonproduction
		E	7212	Losses on Disposition of Borrowings	F	X		Production, Nonproduction
	-	E	7280	Unrealized Losses	F	X		Production, Nonproduction
		E	7290	Other Losses	F	X		Production, Nonproduction
		E	7300	Extraordinary Items	<u>F</u>	X		Production, Nonproduction
	Pre	E	7500	Distribution of Income - Dividend	F	X		Production, Nonproduction
1.0	aa. Inte		romantal E	 arned Revenues				
			5100	Revenue From Goods Sold	F	X*		
! !			5100	Contra Revenue for Goods Sold	F	X*		
		E	5200	Revenue From Services Provided	F	X*		
				Contra Revenue for Services Provided	F	X*		
		E	5209		F F		^	
			5310	Interest Revenue - Other Interest Revenue - Investments	F F	X	A	
	Pre	E	5311			X	A	
2	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F	Х	Α	
2	Pre	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F	Х	А	
2	Pre	E	5318	Contra Revenue for Interest Revenue - Investments	F	X	Α	

Statement of Net Cost for Fiscal 2005 Reporting

Otate		11000		cal 2005 Reporting	Heeci	Account Attrib	ustoc/1	•
						sted Trial Bal		
ine	Pre/	Trial	USSGL	USSGL Account Title		/Exchange/	Cust/	Additional Information Required
No.	Post	-	Account	OSSGE ACCOUNT THE	NonFederal	Nonexch.	Noncust.	Additional information Required
<u>0.</u>	FUSI	Баі.	Account		Nonrederal	NOHEXCH.	Noncust.	
	Pre	E	5319	Contra Revenue for Interest Revenue - Other	F	Х	Α	
			5320	Penalties. Fines. and Administrative Fees Revenue	F F	X	A	
	Pre		5329	Contra Revenue for Penalties, Fines, and Administrative Fees	F	X	A	
	Pre	E	5400	Benefit Program Revenue	F	X		
	Pre		5409	Contra Revenue for Benefit Program Revenue	F	X		
	Pre		5500	Insurance and Guarantee Premium Revenue	F	X*		
	Pre	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	F	X*		
	Pre	E	5900	Other Revenue	F	X		
	Pre		5900	Contra Revenue for Other Revenue	F F	X		
	Pre		7110	Gains on Disposition of Assets - Other	F	X	+	Production, Nonproduction
	Pre	E	7111	Gains on Disposition of Investments	F	X		Production, Nonproduction
	Pre	E	7112	Gains on Disposition of Investments Gains on Disposition of Borrowings	F	X		Production, Nonproduction
	Pre	E	7180	Unrealized Gains	F	X		Production, Nonproduction
	Pre	F	7190	Other Gains	F	X		Production, Nonproduction
	rie	_	7 190	Other Gains	Г	^		Production, Nonproduction
Int	radovo	rnmon	tal Net Cos	te .		+		
ш	lagove		CALC (1 - 2			+		
			CALC (1 - A	2) 		+		
Gr	oss Co	ete Wi	th the Publ	ic				
011			6100	Operating Expenses/Program Costs	N			Production
			6190	Contra Bad Debt Expense - Incurred for Others	N			Production
	Pre		6199	Adjustment to Subsidy Expense	N			Production
	Pre		6320	Interest Expenses on Securities	N			Production
	Pre		6330	Other Interest Expenses	N			Production
	Pre		6400	Benefit Expense	N			Production, Nonproduction
	Pre		6500	Cost of Goods Sold	N			Production
	Pre		6600	Applied Overhead	N			Production
	Pre		6610	Cost Capitalization Offset	N			Production
	Pre		6710	Depreciation, Amortization, and Depletion	N			Production
	Pre		6720	Bad Debt Expense	N	†	†	Production
	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources		1		Production
	Pre	Ē	6800	Future Funded Expenses	N			Production, Nonproduction
	Pre	Е	6900	Nonproduction Costs	N			Nonproduction. Report stewardship costs separately.
	Pre	E	7210	Losses on Disposition of Assets - Other	N	Х		Production, Nonproduction
	Pre	Е	7211	Losses on Disposition of Investments	N	Х		Production, Nonproduction
	Pre	E	7212	Losses on Disposition of Borrowings	N	X		Production, Nonproduction
	Pre	Е	7280	Unrealized Losses	N	Х		Production, Nonproduction
		E	7290	Other Losses	N	X	1	Production, Nonproduction

Statement of Net Cost for Fiscal 2005 Reporting

Otate		11101		cai 2005 Reporting	Heeci	Account Attrib	ustoo/1	1
						sted Trial Bal		
Line	Pre/	Trial	USSGL	USSGL Account Title		Exchange/	Cust/	Additional Information Required
	Post	-	Account	USSGL Account Title	NonFederal	Nonexch.	Noncust.	Additional information Required
NO.	Post	Баі.	Account		NonFederal	Nonexcn.	Noncust.	
1	Pre	E	7300	Extraordinary Items	N	Х		Production, Nonproduction
- -	_	E	7500	Distribution of Income - Dividend	N	X		Production, Nonproduction
			7600	Changes in Actuarial Liability	N			Production, Nonproduction
	1 10	_	7 000	Changes in Actualian Elability	.,			1 Toddottori, Moriproduction
5 Les	ss: Far	ned Re	evenues Fr	om the Public				
			5100	Revenue From Goods Sold	N	X*		
5	_		5109	Contra Revenue for Goods Sold	N	X*		
5			5200	Revenue From Services Provided	N	X*		
5		Ē	5209	Contra Revenue for Services Provided	N	X*		
5			5310	Interest Revenue - Other	N	X	Α	
5		E	5311	Interest Revenue - Investments	N	X	A	
			5312	Interest Revenue - Loans Receivable/Uninvested	N	X	A	
-				Funds				
5	Pre	E	5317	Contra Revenue for Interest Revenue - Loans	N	Х	Α	
				Receivable				
5	Pre	E	5318	Contra Revenue for Interest Revenue - Investments	N	Х	Α	
5	Pre	E	5319	Contra Revenue for Interest Revenue - Other	N	Х	Α	
5		E	5320	Penalties, Fines, and Administrative Fees Revenue	N	Х	Α	
5		E	5329	Contra Revenue for Penalties, Fines, and	N	Х	Α	
				Administrative Fees				
5	Pre	E	5400	Benefit Program Revenue	N	Х		
5	Pre	E	5409	Contra Revenue for Benefit Program Revenue	N	Х		
5	Pre	E	5500	Insurance and Guarantee Premium Revenue	N	X*		
5	Pre	E	5509	Contra Revenue for Insurance and Guarantee	N	X*		
				Premium Revenue				
5	Pre	E	5900	Other Revenue	N	Х		
5	Pre	E	5909	Contra Revenue for Other Revenue	N	Х		
5	Pre	E	7110	Gains on Disposition of Assets - Other	N	Х		Production, Nonproduction
5	Pre	E	7111	Gains on Disposition of Investments	N	X		Production, Nonproduction
5	Pre	E	7112	Gains on Disposition of Borrowings	N	Х		Production, Nonproduction
5		Е	7180	Unrealized Gains	N	X		Production, Nonproduction
5	Pre	Е	7190	Other Gains	N	Х		Production, Nonproduction
6 Net	t Costs	With	the Public					
6	CALC (4 -			5)				
7 Tot	Total Net Costs							
7			CALC (3 +	6)				

Statement of Net Cost for Fiscal 2005 Reporting

					USSGI	Account Attrib	utes/1	
					Adjusted Trial Balance			
Line	Pro/	Trial	USSGL	USSGL Account Title		Exchange/	Cust/	Additional Information Required
-	Post	_	Account	OOOGE Account Title	NonFederal		Noncust.	Additional information Required
10.	1 031	Dai.	Account		Nom ederal	Nonexcii.	Noncust.	
8 Cos	sts Not	t Assic	ned to Pro	grams				
8		E	6400	Benefit Expense	F/N			Nonproduction. Cost not assigned to programs.
8		Е	6800	Future Funded Expenses	F/N			Nonproduction. Cost not assigned to programs.
8		Е	6850	Employer Contributions to Employee Benefit	F			Nonproduction. Cost not assigned to programs.
				Programs Not Requiring Current-Year Budget				
				Authority (Unobligated)				
8	Pre	Е	6900	Nonproduction Costs	F/N			Nonproduction. Cost not assigned to programs.
8		Е	7210	Losses on Disposition of Assets - Other	N	Х		Nonproduction. Cost not assigned to programs.
8	Pre	Е	7211	Losses on Disposition of Investments	F/N	Х		Nonproduction. Cost not assigned to programs.
8	Pre	E	7212	Losses on Disposition of Borrowings	F	Х		Nonproduction. Cost not assigned to programs.
8	Pre	E	7280	Unrealized Losses	F/N	Х		Nonproduction. Cost not assigned to programs.
8	Pre	E	7290	Other Losses	F/N	X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7300	Extraordinary Items	F/N	X		Nonproduction. Cost not assigned to programs.
8		E	7500	Distribution of Income - Dividend	F/N	X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7600	Changes in Actuarial Liability	N			Nonproduction. Cost not assigned to programs.
9 Les				ot Attributed to Programs				
9		Е	5310	Interest Revenue - Other	F/N	X		Exchange revenue not attributable to programs.
9		E	5311	Interest Revenue - Investments	F/N	X		Exchange revenue not attributable to programs.
9	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested	F/N	Х		Exchange revenue not attributable to programs.
	_			Funds		.,		
9	Pre	E	5317	Contra Revenue for Interest Revenue - Loans	F/N	Х		Exchange revenue not attributable to programs.
	D==	_	5040	Receivable Contra Revenue for Interest Revenue - Investments	E/NI	V	1	Evolunta and attributable to an arrange
9 9		E E	5318 5319	Contra Revenue for Interest Revenue - Investments Contra Revenue for Interest Revenue - Other	F/N F/N	X		Exchange revenue not attributable to programs. Exchange revenue not attributable to programs.
9		E	5900	Other Revenue	F/N F/N	X	+	Exchange revenue not attributable to programs.
9		E	5900	Contra Revenue for Other Revenue	F/N	X	+	Exchange revenue not attributable to programs. Exchange revenue not attributable to programs.
9		E	7110	Gains on Disposition of Assets - Other	N	X	+	Nonproduction. Cost not assigned to programs.
9		E	7111	Gains on Disposition of Investments	F/N	X	1	Nonproduction. Cost not assigned to programs.
9		E	7112	Gains on Disposition of Borrowings	F	X	1	Nonproduction. Cost not assigned to programs.
9		E	7180	Unrealized Gains	F/N	X	+	Nonproduction. Cost not assigned to programs.
9		E	7190	Other Gains	F/N	X	†	Nonproduction. Cost not assigned to programs.
	. 10	_	7 100	Outor Gamo	1 // 1		†	recorproduction. Cost not assigned to programs.
10 N	et Cost	t of On	erations	<u> </u>			†	
10	. 5031	. 	CALC (7 +	8 - 9)		+	†	

^{*} By definition, the USSGL account can only have this USSGL account attribute domain.

Footnotes:

^{1 -} Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

^{2 -} USSGL account attribute domains F and N should only be used to identify account transactions with another Federal trading partner (F) or transactions with a non-Federal trading partner (N).

Statement of Changes in Net Position for Fiscal 2005 Reporting

							USSGL Ac	count Attributes/1	
							Adjuste	d Trial Balance	
Cum. Res.	Unexp.	Line	Pre/	Trial	USSGL	USSGL Account	Exch./	Custodial/	Additional Information Required
of Oper.	Approp.	No.	Post	Bal.	Account	Title	Nonexch.	Noncust.	
		1	Begin	ning B	alances				
	Х	1	Pre	В	3100	Unexpended Appropriations - Cumulative			
Х		1	Pre	В	3310	Cumulative Results of Operations			
						·			
		2	Prior-	Period	Adjustme	nts (+/-)			
	Х	2	Pre	Е	3108	Unexpended Appropriations - Prior-Period			
						Adjustments - Restated			
		2	Pre	E	5708	Expended Appropriations - Prior-Period			
		_		_	0.00	Adjustments - Restated			
Х		2	Pre	Е	7401	Prior-Period Adjustments - Restated			
	Х		Pre	E	3109	Unexpended Appropriations - Prior-Period			
	, ,	_		_	0.00	Adjustments - Not Restated			
Х		2	Pre	E	5709	Expended Appropriations - Prior-Period			
^		_		_	0700	Adjustments - Not Restated			
Х		2	Pre	Е	7400	Prior-Period Adjustments - Not Restated			
^				_		. Horrisona rajadina na ritar kadalaa			
		3	Begin	nina B	alances. A	s Adjusted			
Х	Х	3			CALC (1	2)			
					,				
		Budg	etary	Financ	ing Source	es:			
		4	Appro	priatio	ns Receiv	ed			
	Х	4		E	3101	Unexpended Appropriations -			Should tie to the Statement of Budgetary
						Appropriations Received			Resources, line 1A, except for trust and special
									funds and during a continuing resolution.
						erred-In/Out (+/-)			
	X		Pre	Е	3102	Unexpended Appropriations - Transfers-In			Debit - Decreases/Credit - Increases
	Х	5	Pre	Е	3103	Unexpended Appropriations - Transfers-			Debit - Decreases/Credit - Increases
						Out			
						scissions, etc.) (+/-)			
	Х		Pre	E	3106	Unexpended Appropriations - Adjustments			Debit - Decreases/Credit - Increases
X		6	Pre	E	5790	Other Financing Sources			Relating to adjustments. Debit - Decreases /Cred - Increases

Statement of Changes in Net Position for Fiscal 2005 Reporting

							USSGL Ac	count Attributes/1	
								d Trial Balance	
Cum. Res.	Unexp.	Line		Trial	USSGL	USSGL Account	Exch./	Custodial/	Additional Information Required
of Oper.	Approp.	No.	Post	Bal.	Account	Title	Nonexch.	Noncust.	
		7		opriatio	ons Used				
	Х	7	Pre	E	3107	Unexpended Appropriations - Used			Debit - Decreases/Credit - Increases
Χ		7	Pre	E	5700	Expended Appropriations			Debit - Decreases/Credit - Increases
		8	None	xchang	ge Revenue				
Χ			Pre	E	5310	Interest Revenue - Other	Т	Α	
Х		8	Pre	E	5311	Interest Revenue - Investments	Т	Α	
						Interest Revenue - Loans			
Χ		8	Pre	E	5312	Receivable/Uninvested Funds	Т	Α	
						Contra Revenue for Interest Revenue -			
Χ		8	Pre	E	5317	Loans Receivable	Т	Α	
						Contra Revenue for Interest Revenue -			
Χ		8	Pre	E	5318	Investments	Т	Α	
Χ		8	Pre	Е	5319	Contra Revenue for Interest Revenue -	Т	Α	
						Other			
Χ		8	Pre	Е	5320	Penalties, Fines, and Administrative Fees	Т	Α	
						Revenue			
Χ		8	Pre	E	5329	Contra Revenue for Penalties, Fines, and	Т	Α	
						Administrative Fees			
Χ		8	Pre	E	5400	Benefit Program Revenue	Т		
Χ		8	Pre	E	5409	Contra Revenue for Benefit Program	Т		
						Revenue			
Χ		8	Pre	Е	5800	Tax Revenue Collected	T*	Α	Reported by recipient/noncust. Entity only
Χ		8	Pre	E	5801	Tax Revenue Accrual Adjustment	T*	Α	Reported by recipient/noncust. Entity only
Х		8	Pre	E	5809	Contra Revenue for Taxes	T*	Α	Reported by recipient/noncust. Entity only
Χ		8	Pre	Е	5890	Tax Revenue Refunds	T*	Α	Reported by recipient/noncust. Entity only
Х		8	Pre	Е	5900	Other Revenue	Т	Α	
Х		8	Pre	E	5909	Contra Revenue for Other Revenue	Т	Α	
		9	Dona	tions a	nd Forfeitu	res of Cash and Cash Equivalents			
Х			Pre	E	5600	Donated Revenue - Financial Resources	T*		
Х		9	Pre	E	5609	Contra Revenue for Donations - Financial	T*		
			-			Resources			
Х		9	Pre	E	5900	Other Revenue	Т		Budgetary. Related to forfeitures of cash and case equivalents.
Х		9	Pre	E	5909	Contra Revenue for Other Revenue	Т		Budgetary. Related to forfeitures of cash and case equivalents.

Statement of Changes in Net Position for Fiscal 2005 Reporting

						2005 Reporting	USSGL Ac	count Attributes/1	
								d Trial Balance	
um. Res.		Line	Pre/	Trial	USSGL	USSGL Account	Exch./	Custodial/	Additional Information Required
Oper.	Approp.	No.	Post	Bal.	Account	Title	Nonexch.	Noncust.	
		10	Trans	fers_In	Out Witho	ut Reimbursement (+/-)			
Х		10	Pre	E	5740	Appropriated Earmarked Receipts			
,,				_	10.10	Transferred In			
Х		10	Pre	E	5745	Appropriated Earmarked Receipts			
						Transferred Out			
Х		10	Pre	E	5750	Expenditure Financing Sources - Transfers-			
						In			
		10	D	_	F7FF				
X		10	Pre	E	5755	Nonexpenditure Financing Sources -			
		40	_	_	5700	Transfers-In			
Χ		10	Pre	E	5760	Expenditure Financing Sources - Transfers- Out			
X		10	Pre	E	5765	Nonexpenditure Financing Sources -			
^		10	Pie	E	5705	Transfers-Out			
						Transiero Gat			
		11	Other	Budge	etary Finan	cing Sources (+/-)			
Х		11	Pre	E	5790	Other Financing Sources			Budgetary
X		11	Pre	E	7110	Gains on Disposition of Assets - Other	Т		Budgetary
Х		11	Pre	E	7111	Gains on Disposition of Investments	Т		Budgetary
Х		11	Pre	E	7112	Gains on Disposition of Borrowings	Т		Budgetary
Χ		11	Pre	E	7180	Unrealized Gains	Т		Budgetary
Χ		11	Pre	Е	7190	Other Gains	Т		Budgetary
Χ		11	Pre	Е	7210	Losses on Disposition of Assets - Other	Т		Budgetary
Χ		11	Pre	Е	7211	Losses on Disposition of Investments	T		Budgetary
Х		11	Pre	E	7212	Losses on Disposition of Borrowings	Т		Budgetary
Χ		11	Pre	E	7280	Unrealized Losses	T		Budgetary
Χ		11	Pre	E	7290	Other Losses	T		Budgetary
Χ		11	Pre	E	7500	Distribution of Income - Dividend	Т		Budgetary
		Othe	r Finai	ncing S	Sources:				
		12	Dona	tions a	nd Forfeitu	res of Property			
Х		12	Pre	E	5610	Donated Revenue - Nonfinancial	T*		
		-		-	- 5.5	Resources	•		
Х		12	Pre	E	5619	Contra Donated Revenue - Nonfinancial	T*		
			<u></u>			Resources			
Х		12	Pre	Е	5900	Other Revenue	Т		No budgetary impact. Related to forfeitures of properties.
Х		12	Pre	E	5909	Contra Revenue for Other Revenue	Т		No budgetary impact. Related to forfeitures of properties.

Statement of Changes in Net Position for Fiscal 2005 Reporting

Statement	or chang	C3 III I	Tet F	Januari	ioi i iscai z	2005 Reporting	LICCCI AC	count Attributes/1	T
							USSGL AC	Count Attributes/1	
							Adjuste	d Trial Balance	
Cum. Res.	Unexp.	Line	Pre/	Trial	USSGL	USSGL Account	Exch./	Custodial/	Additional Information Required
of Oper.	Approp.		Post	-	Account		Nonexch.	Noncust.	7.44
						ut Reimbursement (+/-)			
Χ		13	Pre	E	5720	Financing Sources Transferred In Without			
						Reimbursement			
Χ		13	Pre	Е	5730	Financing Sources Transferred Out			
						Without Reimbursement			
			Imput	ted Fin		m Costs Absorbed by Others			
Χ		14	Pre	Е	5780	Imputed Financing Sources			
· <u> </u>			Other	<u> </u>					
Χ		15	Pre	E	5790	Other Financing Sources			No budgetary impact.
Χ		15	Pre	Е	5799	Adjustment of Appropriations Used			No budgetary impact.
X		15	Pre	E	5900	Other Revenue	Т		Portion associated with nonexchange revenue. Nonbudgetary
Х		15	Pre	E	5909	Contra Revenue for Other Revenue	Т		Portion associated with nonexchange revenue. Nonbudgetary
Х		15	Pre	Е	7110	Gains on Disposition of Assets - Other	Т		No budgetary impact.
X		15	Pre	E	7111	Gains on Disposition of Investments	T		No budgetary impact.
X			Pre	E	7112	Gains on Disposition of Borrowings	Ť		No budgetary impact.
X		15	Pre	E	7180	Unrealized Gains	† †		No budgetary impact.
X		15	Pre	E	7190	Other Gains	Ť		No budgetary impact.
X		15	Pre	E	7210	Losses on Disposition of Assets - Other	Ť		No budgetary impact.
X		_	Pre	E	7211	Losses on Disposition of Investments	Ť		No budgetary impact.
X		15	Pre	Ē	7212	Losses on Disposition of Borrowings	Ť		No budgetary impact.
Х		15	Pre	E	7280	Unrealized Losses	T		No budgetary impact.
Х		15	Pre	Е	7290	Other Losses	Т		No budgetary impact.
Х		15	Pre	Е	7500	Distribution of Income - Dividend	Т		No budgetary impact.
		16	Total		ing Source	es			
Χ		16			(615)				
	Х	16		CALC	(47)				
X		17	Not C	oot of	Oneretions	(1/)			
^		17	Net	טפנ טו	Operations) (**-*)			
		18	Endin	ng Bala	nces				
Х		18		CALC	((3+16) -17	7)			Should equal the ending amount reported as ne position on the Balance Sheet.
	Х	18		CALC	(3 + 16)				Should equal the ending amount reported as net position on the Balance Sheet.

^{*} By definition, the USSGL account can only have this USSGL attribute domain.

Footnote:

^{1 -} Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

State	ment (or Fina	ancing fo	r Fiscal 2005 Reporting	LICCOL Asset		T
						ount Attributes/1	
Lina	Drc/	Trial	Heeci	USSGL Account	Federal/	Trial Balance Exch./	
			Account		NonFed.	Nonexch.	Additional Information Required
NO.	rusi	Dai.	Account	i nue	Nonreu.	Nonexcii.	Additional information Required
Reso	urces	Used	to Financ	te Activities:			
7.000	0.000	0000	(7.0077.0007			
Budg	etary	Resou	rces Obl	igated			
	•						
1				(Must = SBR line 8)			
1				Undelivered Orders - Obligations, Unpaid			
1	Pre	E-B	4802	Undelivered Orders - Obligations, Prepaid/Advanced			
1	Pre	Е	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid			
1	Pre	Е	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced			
				Delivered Orders - Obligations, Unpaid			
		Е		Delivered Orders - Obligations, Paid			
1	Pre	E-B		Authority Outlayed Not Yet Disbursed			
1	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			
		E		Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid			
	116	_	4302	opward Adjustificitis of Frior-Tear Delivered Orders - Obligations, Faid			
2	Less:	Spen	dina Auth	nority From Offsetting Collections and Recoveries (Must = EOY SBR line 3, 4)/2			
	Pre			Liquidation of Deficiency - Offsetting Collections			
2	Pre	E-B	4221	Unfilled Customer Orders Without Advance			Obligated amounts only for final in year of
							expiration. (Decreases)/Increases
2	Pre	E-B	4222	Unfilled Customer Orders With Advance			Obligated amounts only for final in year of
							expiration. (Decreases)/Increases
				Appropriation Trust Fund Expenditure Transfers - Receivable			
				Reimbursements and Other Income Earned - Receivable			
			4252 4255	Reimbursements and Other Income Earned - Collected Appropriation Trust Fund Expenditure Transfers - Collected			
		E		Actual Collections of "governmental-type" Fees			
				2			
2	Pre		4261	Actual Collections of Business-Type Fees			
2	Pre	E	4262	Actual Collections of Loan Principal			
2	Pre	Е	4263	Actual Collections of Loan Interest			
		Е	4264	Actual Collections of Rent			
2	Pre	Е	4265	Actual Collections From Sale of Foreclosed Property			
			4266	Other Actual Business-Type Collections From Non-Federal Sources			
				Other Actual "governmental-type" Collections From Non-Federal Sources			
2			4271	Actual Program Fund Subsidy Collected			
2				Interest Collected From Treasury			
2	Pre		4275	Actual Collections From Liquidating Fund			
2	Pre	E	4276	Actual Collections From Financing Fund			
2	Pre	Е	4277	Other Actual Collections - Federal			
2	Pre			Actual Program Fund Subsidy Receivable			
				Interest Receivable From Treasury			
				Receivable From the Liquidating Fund			
				Receivable From the Financing Fund			
2	Pre	E-B	4287	Other Federal Receivables			

State	ment	Of FIRE	ancing to	r Fiscal 2005 Reporting			
						count Attributes/1	
						d Trial Balance	
	_	-		USSGL Account	Federal/	Exch./	
No.	Post	Bal.	Account	Title	NonFed.	Nonexch.	Additional Information Required
2	Pre	E	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations,			
				Recoveries			
2	Pre	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders -			
				Obligations, Refunds Collected			
2	Pre	E	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			
2	Pre	E	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds			
				Collected			
3	Oblig	ations	Net of O	ffsetting Collections and Recoveries			
3			CALC (1	-2)			
4	Less:	Distrib	uted Offse	tting Receipts (Must = SBR line 16)			Should equal deposits to Treasury on SF 224,
							FMS 1219, and FMS 1220. Excludes amounts
							related to the change in receivables and in
							related allowances. Revenue collected and
							distributed in offsetting receipt accounts only.
							distributed in offsetting receipt accounts only.
4	Pre	Е	5100	Revenue From Goods Sold			
			5109	Contra Revenue for Goods Sold			
		E	5200	Revenue From Services Provided			
			5209	Contra Revenue for Services Provided			
		E	5310	Interest Revenue - Other			
			5311	Interest Revenue - Investments			
		E	5312	Interest Revenue - Loans Receivable/Uninvested Funds			
			5317	Contra Revenue for Interest Revenue - Loans Receivable			
		E	5318	Contra Revenue for Interest Revenue - Investments			
		E	5319	Contra Revenue for Interest Revenue - Other			
		E	5320	Penalties, Fines, and Administrative Fees Revenue			
		E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees			
		E	5400	Benefit Program Revenue			
		E	5409	Contra Revenue for Benefit Program Revenue			
		E	5500	Insurance and Guarantee Premium Revenue	 		
		E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue			
	Pre	E	5600	Donated Revenue - Financial Resources			
4	Pre	E	5609	Contra Revenue for Donations - Financial Resources			
4	Pre	E	5750	Expenditure Financing Sources - Transfers-In			
4	Pre	Е	5800	Tax Revenue Collected			
		E	5801	Tax Revenue Accrual Adjustment	1		
		E	5809	Contra Revenue for Taxes	İ		
			5890	Tax Revenue Refunds	1	1	
		E	5900	Other Revenue	1		
		E	5909	Contra Revenue for Other Revenue			
- 4	116	<u> </u>	5505	Tooling Meading for Other Meading	1		

				r Fiscal 2005 Reporting	USSGL Acco	ount Attributes/1	
						Trial Balance	
20	Dro/	Trial	HSSCI	USSGL Account	Federal/	Exch./	
			Account		NonFed.	Nonexch.	Additional Information Required
	FUSI	Dai.	Account	Title	NollFed.	Nonexcii.	Additional information Required
5	Net C	bligat	ions				
5			CALC (3	- 4)			
Ť			J J (J				
he	r Resc	urces					
6	Dona	tions	and Forfe	itures of Property (Must = CNP line 12)			
6	Pre	Е	5610	Donated Revenue - Nonfinancial Resources			
6	Pre	Е	5619	Contra Donated Revenue - Nonfinancial Resources			
		E	5900	Other Revenue			No budgetary impact. Related to forfeitures of
·		_					properties.
6	Pre	Е	5909	Contra Revenue for Other Revenue			No budgetary impact. Related to forfeitures of
							properties.
7	Trans	fers li	n/Out Wit	hout Reimbursement (+/-) (Must = CNP line 13)			
		E	5720	Financing Sources Transferred In Without Reimbursement			
		E	5730	Financing Sources Transferred Out Without Reimbursement			
′	rie	_	5730	Financing Sources Transferred Out Without Reimbursement			
				rom Costs Absorbed by Others (Must = CNP line 14)			
8	Pre	E	5780	Imputed Financing Sources			
_	011) (M (OND !' 45)			
				-) (Must = CNP line 15)			No books to a company
			5790	Other Financing Sources			No budgetary impact
_		E	5799	Adjustment of Appropriations Used Other Revenue		_	No hudgatan inggat
		E	5900			T	No budgetary impact.
_		E	5909	Contra Revenue for Other Revenue		T	No budgetary impact.
		E	7110	Gains on Disposition of Assets - Other			No budgetary impact.
	Pre	E	7111	Gains on Disposition of Investments			No budgetary impact.
		E	7112	Gains on Disposition of Borrowings		T	No budgetary impact.
		E	7180	Unrealized Gains		T	No budgetary impact.
		E	7190	Other Gains		T	No budgetary impact.
		E	7210	Losses on Disposition of Assets - Other		T	No budgetary impact.
_	_	E	7211	Losses on Disposition of Investments			No budgetary impact.
		E	7212	Losses on Disposition of Borrowings			No budgetary impact.
		E E	7280 7290	Unrealized Losses Other Losses		I	No budgetary impact.
		F				<u> </u> T	No budgetary impact.
9	Pre	L	7500	Distribution of Income - Dividend		1	No budgetary impact.
		-					
40	Not C	4b a = =		Head to Finance Activities			
10	net C	tner K		S Used to Finance Activities			
	l		CALC (6	9)			1

				r riscai 2005 Reporting	USSGL Acco	ount Attributes/1	
					Adjusted	Trial Balance	
Line	Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./	
No.	Post	Bal.	Account	Title	NonFed.	Nonexch.	Additional Information Required
							·
11	Total	Reso	urces Use	ed to Finance Activities			
			CALC (5	+10)			
Reso	urces	Used	to Financ	ce Items Not Part of the Net Cost of Operations			
				y Resources Obligated for Goods, Services, and Benefits Ordered but Not Yet Providence	ded		
		E-B	4221	Unfilled Customer Orders Without Advance			
12	Pre	E-B	4222	Unfilled Customer Orders With Advance			
12	Pre	E-B	4801	Undelivered Orders - Obligations, Unpaid			Net (Increases)/Decreases
12	Pre	E-B	4802	Undelivered Orders - Obligations, Prepaid/Advanced			Net (Increases)/Decreases
12	Pre	Е	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations,			, , , , , , , , , , , , , , , , , , ,
				Recoveries			
12	Pre	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders -			
		_		Obligations, Refunds Collected			
12	Pre	Е	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid			
		E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced			
13	Reso	urces	That Fun	d Expenses Recognized in Prior Periods			
				F			
13*	Pre	Е	6790	Other Expenses Not Requiring Budgetary Resources			Net debit balance for vendor overpayments
							collected.
13^	Pre	E-B	2160	Entitlement Benefits Due and Payable			If net decrease
13^	Pre	E-B	2170	Subsidy Payable to the Financing Account			Credit reform, if net decrease
13^		E-B	2190	Other Accrued Liabilities			If net decrease
13^	Pre	E-B	2220	Unfunded Leave			If net decrease
		E-B	2225	Unfunded FECA Liability			If net decrease
13^	Pre	E-B	2290	Other Unfunded Employment Related Liability			If net decrease
	Pre	E-B	2610	Actuarial Pension Liability			If net decrease
13^		E-B	2620	Actuarial Health Insurance Liability			If net decrease
13^	Pre	E-B	2630	Actuarial Life Insurance Liability			If net decrease
13^	Pre	E-B	2650	Actuarial FECA Liability			If net decrease
13^	Pre	E-B	2690	Other Actuarial Liabilities			If net decrease
13^	Pre	E-B	2920	Contingent Liabilities			If net decrease
13^	Pre	E-B	2940	Capital Lease Liability			If net decrease. Related to payment made prior to
							fiscal 1991.
13^	Pre	E-B	2960	Accounts Payable From Canceled Appropriations			If net decrease
		E-B	2990	Other Liabilities			If net decrease
13^	Pre	E-B	2995	Estimated Cleanup Cost Liability			If net decrease
	-OR	?					
10*			1210	Accounts Passivable	+		Vander avernavmente ecllested
13*	Pre	E-B	1310	Accounts Receivable	1		Vendor overpayments collected.
40^	Dec	_	6000	Future Funded Funences	1		Credit account belonce Condition 10, 04, 005
13"	Pre	E	6800	Future Funded Expenses			Credit account balance. See line 19 - 21 or 23 for
					1	1	debit balance.

State	ment	of Fina	ancing to	r Fiscal 2005 Reporting			
					USSGL Acco	unt Attributes/1	
					Adjusted	Trial Balance	
Line	Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./	
		Bal.	Account	Title	NonFed.	Nonexch.	Additional Information Required
							1
13^	Pre	Е	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year			Credit account balance. See line 23 for debit
		_		Budget Authority (Unobligated)			balance.
13^	Pre	E	7600	Changes in Actuarial Liability			Credit account balance. See line 23 for debit
10	1 10	_	7000	Containing Control of the Control of			balance.
							balarice.
	42* C	ommo	nti The e	allostion of vandor avernayments may be reported as a resource that does			
				ollection of vendor overpayments may be reported as a resource that does			
				f operations on line 13. The amount reported on line 13 for vendor overpayments			
				o ways: (1) from the change in accounts receivable, or (2) from the increase			
	เด บอ	SGL a	ccount 6	790 recorded when the collection is received.			
	404.0						
				ancing sources that fund costs of prior periods cannot be derived from the change			
				lities, an optional method is to record a decrease to future funded expenses,			
				00 and/or 6850, when funding becomes available. The decreases (credit balances) ar	e reported		
	as fin	ancing	g sources	s that fund costs of prior periods.			
14	Budg	etary (Offsetting	Collections and Receipts That Do Not Affect Net Cost of Operations			
		t Prog		ections That Increase Liabilities for Loan Guarantees or Allowances for Subsidy			
14A	Pre	Е	4260	Actual Collections of "governmental-type" Fees			Credit reform financing funds only.
14A	Pre	Е	4261	Actual Collections of Business-Type Fees			Credit reform financing funds only
			4262	Actual Collections of Loan Principal			Credit reform financing funds only
			4263	Actual Collections of Loan Interest			Credit reform financing funds only
		Е	4264	Actual Collections of Rent			Credit reform financing funds only
			4265	Actual Collections From Sale of Foreclosed Property			Credit reform financing funds only
			4266	Other Actual Business-Type Collections From Non-Federal Sources			Credit reform financing funds only
		E	4267	Other Actual "governmental-type" Collections From Non-Federal Sources			Credit reform financing funds only
			4271	Actual Program Fund Subsidy Collected			
							Credit reform financing funds only
			4273	Interest Collected From Treasury			Credit reform financing funds only
		Е	4275	Actual Collections From Liquidating Fund			Credit reform financing funds only
14A	Pre	Е	4277	Other Actual Collections - Federal			Credit reform financing funds only
14A	Pre	E-B	4281	Actual Program Fund Subsidy Receivable			Credit reform financing funds only
144	Pre	E	4283	Interest Receivable From Treasury			Credit reform financing funds only
				Receivable From the Liquidating Fund			Credit reform financing funds only
			4286	Receivable From the Financing Fund			9 ,
				Ü			Credit reform financing funds only
14A	Pre	E-B	4287	Other Federal Receivables			Credit reform financing funds only
4	04:						
14B	Other	•					Related to the portion of offsetting collections
							and receipts that is not reported on the
			<u> </u>				Statement of Net Cost.
	Pre		5310	Interest Revenue - Other		T	
14B	Pre	E	5311	Interest Revenue - Investments		T	

State	ment	of Fina	ancing to	r Fiscal 2005 Reporting			
					USSGL Acco	ount Attributes/1	
					Adjusted	Trial Balance	
Line	Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./	
No.	Post	Bal.	Account	Title	NonFed.	Nonexch.	Additional Information Required
							·
14B	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds		Т	
		Е	5317	Contra Revenue for Interest Revenue - Loans Receivable		Т	
			5318	Contra Revenue for Interest Revenue - Investments		Т	
			5319	Contra Revenue for Interest Revenue - Other		Ť	
14B		E	5320	Penalties, Fines, and Administrative Fees Revenue		T	
14B		E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees		T	
				Benefit Program Revenue		T	
		E		Contra Revenue for Benefit Program Revenue		T	
		E	5409			•	
14B		E	5600	Donated Revenue - Financial Resources			
14B		E	5609	Contra Revenue for Donations - Financial Resources		T*	
14B	Pre	E	5750	Expenditure Financing Sources - Transfers-In		T*	
14B	Pre	E	5800	Tax Revenue Collected		T*	
14B	Pre	E	5801	Tax Revenue Accrual Adjustment		T*	
14B		E	5809	Contra Revenue for Taxes		T*	
		E	5890	Tax Revenue Refunds		T*	
14B		E	5900	Other Revenue		T	
		E	5909	Contra Revenue for Other Revenue		Ť	
- 110		-	0000	Contra November for Cura November			
15	Roso	urcas	That Fina	nce the Acquisition of Assets			
		E		Purchases of Capitalized Assets			
10	1 10	_	0002	1 dicitases of Capitalized Assets			
15	Pre	E-B	1310	Accounts Receivable			Vendor overpayments related to capitalized assets.
13	1 10	L-D	1310	Accounts receivable			vendor overpayments related to capitalized assets.
15	Pre	E-B	1350	Loans Receivable			Noncredit reform - Purchase amount only
10	1 10		1000	Edulid i (Cocivabio			Transfer teroini Transfer amount only
15	Pre	E-B	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N		
		E-B	1690	Other Investments	N		Current-year purchase amount only
		E-B	4901	Delivered Orders - Obligations, Unpaid	IN IN		Credit reform financing and liquidating funds only
	Pre	E	4902	Delivered Orders - Obligations, Oripaid Delivered Orders - Obligations, Paid			Credit reform financing and liquidating funds only
		E	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			Credit reform financing and liquidating funds only
15	FIE	_	4971	Downward Adjustifierts of Filor-real oripation Delivered Orders - Obligations, Recoveries			Credit reform imanding and inquidating funds only
15	Pre	Е	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds			Credit reform financing and liquidating funds only
				Collected			
15	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			Credit reform financing and liquidating funds only
15	Pre	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid			Credit reform financing and liquidating funds only
-OF) _						
		E-B	1511	Operating Materials and Supplies Held for Use			Current-year purchase amount only
		E-B	1512	Operating Materials and Supplies Held in Reserve for Future Use			Current-year purchase amount only
		E-B	1512	Operating Materials and Supplies Field in Reserve for Future Ose Operating Materials and Supplies - Excess, Obsolete, and Unserviceable			Current-year purchase amount only
		E-B	1521	Inventory Purchased for Resale			Current-year purchase amount only
		E-B	1522	Inventory Held in Reserve for Future Sale			Current-year purchase amount only
15	Pre	E-B	1523	Inventory Held for Repair			Current-year purchase amount only

			anoing io	r Fiscal 2005 Reporting	USSGI Acco	ount Attributes/1	
						Trial Balance	
Line	Dro/	Trial	HESCI	USSGL Account	Federal/	Exch./	
			Account		NonFed.	Nonexch.	Additional Information Required
			710000			110110710111	
15	Pre	E-B	1524	Inventory - Excess, Obsolete, and Unserviceable			Current-year purchase amount only
15	Pre	E-B	1525	Inventory - Raw Materials			Current-year purchase amount only
		E-B	1526	Inventory - Work-in-Process			Current-year purchase amount only
		E-B	1527	Inventory - Finished Goods			Current-year purchase amount only
15		E-B	1529	Inventory - Allowance			Current-year purchase amount only. Use to adjust
							book value of inventory upon disposition.
15	Pre	E-B	1561	Commodities Held Under Price Support and Stabilization Support Programs			Current-year purchase amount only
		E-B	1569	Commodities - Allowance			Current-year purchase amount only. Use to adjust
							book value of inventory upon disposition.
15	Pre	E-B	1571	Stockpile Materials Held in Reserve			Current-year purchase amount only
			1572	Stockpile Materials Held for Sale			Current-year purchase amount only
15	Pre	E-B	1591	Other Related Property			Current-year purchase amount only
		E-B	1599	Other Related Property - Allowance			Current-year purchase amount only. Use to adjust
							book value of inventory upon disposition.
15	Pre	E-B	1711	Land and Land Rights			Current-year purchase amount only
15	Pre	E-B	1712	Improvements to Land			Current-year purchase amount only
15	Pre	E-B	1719	Accumulated Depreciation on Improvements to Land			Current-year purchase amount only. Use to adjust
							book value of inventory upon disposition.
15	Pre	E-B	1720	Construction-in-Progress			Current-year purchase amount only
15	Pre	E-B	1730	Buildings, Improvements, and Renovations			Current-year purchase amount only
15	Pre	E-B	1739	Accumulated Depreciation on Buildings, Improvements, and Renovations			Purchase amount only. Use to adjust book value
							of inventory upon disposition.
			1740	Other Structures and Facilities			Current-year purchase amount only
15	Pre	E-B	1749	Accumulated Depreciation on Other Structures and Facilities			Current-year purchase amount only. Use to adjust
							book value of inventory upon disposition.
		E-B	1750	Equipment			Current-year purchase amount only
15	Pre	E-B	1759	Accumulated Depreciation on Equipment			Current-year purchase amount only. Use to adjust
							book value of inventory upon disposition.
		E-B	1810	Assets Under Capital Lease			Current-year purchase amount only
15	Pre	E-B	1819	Accumulated Depreciation on Assets Under Capital Lease			Current-year purchase amount only. Use to adjust
45	_		1000				book value of inventory upon disposition.
		E-B	1820	Leasehold Improvements			Current-year purchase amount only
15	Pre	E-B	1829	Accumulated Amortization on Leasehold Improvements			Current-year purchase amount only. Use to adjust
4.5	D		4000	Internal Har Cofficient			book value of inventory upon disposition.
		E-B	1830 1832	Internal-Use Software			Current-year purchase amount only
		E-B E-B	1832	Internal-Use Software in Development Accumulated Amortization on Internal-Use Software			Current-year purchase amount only
15	Pre	E-B	1639	Accumulated Amortization on internal-ose Software			Current-year purchase amount only. Use to adjust
15	Pre	E-B	1840	Other Natural Resources			book value of inventory upon disposition.
		E-B	1849	Allowance for Depletion			Current-year purchase amount only Current-year purchase amount only. Use to adjust
15	FIE	C-D	1049	Allowance for Depletion			book value of inventory upon disposition.
15	Pre	E-B	1890	Other General Property, Plant, and Equipment			Current-year purchase amount only
		E-B	1899	Accumulated Depreciation on Other General Property, Plant, and Equipment			Current-year purchase amount only. Use to adjust
13	'		1000	Topolity, Flant, and Equipment			book value of inventory upon disposition.
15	Pre	E-B	1990	Other Assets			Current-year purchase amount only
			.000				can say your paronace amount only
	1			<u>I</u>			1

otate	ment (OI FIN	ancing to	r Fiscal 2005 Reporting	LICCOL A		T
						ount Attributes/1	
				luana.		Trial Balance	
				USSGL Account	Federal/	Exch./	
ο.	Post	Bal.	Account	Title	NonFed.	Nonexch.	Additional Information Required
15	Pre	E-B	1310	Accounts Receivable			Vendor overpayments related to capitalized asset
15	Pre	E-B	1350	Loans Receivable			Noncredit reform - Purchase amount only
		E-B	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N		Current-year purchase amount only
		E-B	1690	Other Investments	N		Current-year purchase amount only
15	Pre	E-B	4901	Delivered Orders - Obligations, Unpaid			Credit reform financing and liquidating funds only
		Е	4902	Delivered Orders - Obligations, Paid			Credit reform financing and liquidating funds only
15	Pre	E	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			Credit reform financing and liquidating funds only
15	Pre	Е	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds			Credit reform financing and liquidating funds only
				Collected			
	_						
15	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			Credit reform financing and liquidating funds only
15	Pre	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid			Credit reform financing and liquidating funds only
	-						, , , , , , , , , , , , , , , , , , , ,
				ces that finance the acquisition of assets or liquidation of liabilities related to			
				rty, plant, and equipment on line 15 (USSGL accounts 15111899) cannot be			
				ange in the inventory/asset accounts, an optional method is to tag the asset transact			
				The transactions identified thus far that affect "resources that finance the acquisitio			
				of liabilities" related to inventory and property, plant, and equipment include purcha			
				syments, donations, transfers-in, transfers-out, and the book value of assets sold or			
				ource is recognized for the proceeds of the sale. Agencies also may find it useful to			
	accun	nulate	the amo	unts needed from these transactions in an agency-defined memorandum			
	accou	ınt (90	000 series	3).			
	Note:	Other	asset tra	ansactions that have yet to be identified may affect this line.			
	Comn	nent:	For losse	s incurred when an asset is sold or disposed of and a budgetary resource is			
				ons exist for reporting the loss on the Statement of Financing. The first			
				the book value on line 15: Resources that Finance the Acquisition of Assets or Liqui	dation		
				clude the loss in Components Not Requiring or Generating Resources (lines 2528).			
				s to include the loss in Components Not Requiring or Generating Resources. Then,			
				pook value of the asset less the loss. The second option is addressed in the "Special			
	Editio	n" of	the "FAS	AB News," dated August 1998, updated March 1999.			
-	Luitio	11 01	life I AU				
	Comn	nont:	IISSCI 2	l ccount 1310, line 15 includes vendor overpayments related to capitalized assets. No	to that other tra	l reactions	
				iso may affect this line.		1346110113	
	yet to	มษ เน	enuneu a	iso may anote this line.			
	Com	nont:	Transset	ione for non Covernment acquities have not been completed. Changes to line 45			
				ions for non-Government securities have not been completed. Changes to line 15			
	may b	e nec	essary o	nce the transactions are completed.			

State	ment	OT FIN	ancing to	r Fiscal 2005 Reporting			
						ount Attributes/1	
					Adjusted	Trial Balance	
Line	Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./	
No.	Post	Bal.	Account	Title	NonFed.	Nonexch.	Additional Information Required
16	Other	Reso	urces or	Adjustments to Net Obligated Resources That Do Not Affect Net Cost of Operations			
16	Pre	E	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities			
16	Pre	E	5720	Financing Sources Transferred In Without Reimbursement			
16	Pre	Е	5730	Financing Sources Transferred Out Without Reimbursement			
16	Pre	E	5750	Expenditure Financing Sources - Transfers-In			Adjustment for trust fund outlays that do not affect
10	1 10	-	3730	Experialture i ilianoling Sources - Transfers-III			net cost.
16	Pre	E	5760	Expenditure Financing Sources - Transfers-Out			net cost.
10	FIE	_	3700	Expericiture Financing Sources - Transfers-Out			
10	Pre	E	5790	Other Financing Courses			
				Other Financing Sources Prior-Period Adjustments - Not Restated			Dudgeten impest only
		E	7400				Budgetary impact only
16	Pre	E	7401	Prior-Period Adjustments - Restated			Do not use adjustment in year of restatement. See
							Prior-Period Adjustment Scenario.
				ement of Financing for certain inventory scenarios does not reconcile unless USSGL			
	acco	ınt 74	00 is incl	uded on line 16. The transactions for prior-period adjustments must be analyzed.			
17	Total	Reso	urces Use	ed to Finance Items Not Part of the Net Cost of Operations			
			CALC (12	216)			
18	Total	Reso	urces Use	ed to Finance the Net Cost of Operations			
			CALC (1				
Comi	oonen	ts of t	he Net Co	ost of Operations That Will Not Require or Generate Resources in the Current Period			
				,			
Comi	onen	ts Rec	uiring or	Generating Resources in Future Periods:			
			Jung 0.				
19	Incre	ase in	Annual I	eave Liability			
19*	Pre	F-R	2220	Unfunded Leave			If net increase
- 10		•	LLLO	Childraca Ecave			II net morease
	-OF	(-					
19*	Pre	E	6800	Future Funded Expenses			Debit account balance. See line 13 for credit
				·			balance. Related to increase in annual leave
							liability.
							-
20	Incre	ase in	Fnvironn	nental and Disposal Liability			
20*	Pre	E-B	2995	Estimated Cleanup Cost Liability			If net increase
20		•	2000	Estimated oreandp cost Elability			II lict increase
	-OF	(-					
20*	Pre	E	6800	Future Funded Expenses			Debit account balance. See line 13 for credit
							balance. Related to increase in environmental and
							disposal liability.
							<u> </u>
		l	1	l	l .	1	

State	ement	of Fin	ancing to	r Fiscal 2005 Reporting			
						ount Attributes/1	
						Trial Balance	
	Pre/			USSGL Account	Federal/	Exch./	
No.	Post	Bal.	Account	Title	NonFed.	Nonexch.	Additional Information Required
		-					
21	Upwa	ard/Do	wnward F	Reestimates of Credit Subsidy Expense (+/-)			
21	* Pre	E	6199	Adjustment to Subsidy Expense			Credit reform. Downward subsidy reestimate
	* Pre	E	6800	Future Funded Expenses			Credit reform. Upward subsidy reestimate. Debit account balance. See line 13 for credit balance.
	-OF	₹-					
21	* Pre	E-B	2110	Accounts Payable			Credit reform. Downward subsidy reestimate. Financing funds only.
21	* Pre	E-B	2170	Subsidy Payable to the Financing Account			Credit reform. Upward subsidy reestimate.
		L .	<u> </u>	D D : 11 (# D I !: (D : 00545 (#))			
				e Revenue Receivable from the Public (Previous SOF 1F partial)		T	
22	Pre	E-B	1310	Accounts Receivable		X	(Increases) Excludes accounts receivable related to vendor overpayments related to line 13.
22	Pre	E-B	1319	Allowance for Loss on Accounts Receivable		X	(Increases) Excludes accounts receivable related to vendor overpayments related to line 13.
22	2 Pre	E-B	1340	Interest Receivable		Х	(Increases) Excludes credit reform financing.
22	2 Pre	E-B	1349	Allowance for Loss on Interest Receivable		X	
23	Othe	r (+/-)					
		E-B	2160	Entitlement Benefits Due and Payable			If net increase, unfunded
23		E-B		Other Accrued Liabilities			If net increase, unfunded
		E-B		Unfunded FECA Liability			If net increase
23	* Pre	E-B	2290	Other Unfunded Employment Related Liability			If net increase
	* Pre			Actuarial Pension Liability			If net increase
	* Pre	E-B	2620	Actuarial Health Insurance Liability			If net increase
	* Pre	E-B	2630	Actuarial Life Insurance Liability			If net increase
	* Pre	E-B	2650	Actuarial FECA Liability			If net increase
	* Pre		2690	Other Actuarial Liabilities			If net increase
	* Pre	E-B	2920	Contingent Liabilities			If net increase
	* Pre	E-B	2940	Capital Lease Liability			If net increase. Related to a payment made prior to fiscal 1991.
23	* Pre	E-B	2960	Accounts Payable From Canceled Appropriations			If net increase
23	* Pre	E-B	2990	Other Liabilities			If net increase
	* Pre	E		Prior-Period Adjustments - Not Restated			Use if related to an increase in a liability reported in Section 4.
	-OF	₹-					
23		E	6800	Future Funded Expenses			Debit account balance. See line 13 for credit balance.
23	* Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)			Debit account balance. See line 13 for credit balance.
	1	1					
	1		l	l	i	I	L

State	ment	of Fin	ancing fo	r Fiscal 2005 Reporting			
						unt Attributes/1	
					Adjusted	Trial Balance	
Line	Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./	
No.	Post	Bal.	Account	Title	NonFed.	Nonexch.	Additional Information Required
	19-23	* Com	ment: Fi	nancing sources yet to be provided may be derived using the change in certain liabil	ity accounts if		
	a net	increa	se result	s. Another option is to use the debit balance of USSGL account 6800, "Future Funde	d Expenses,"		
				unt 6850, "Employer Contributions to Employee Benefit Programs Not Requiring Curr			
	Budg	et Aut	hority (U	nobligated)."			
24	Total	Comp	onents o	f Net Cost of Operations That Will Require or Generate Resources in Future Periods			
24			CALC (1				
			,	,			
Comi	oonen	ts Not	Requirin	g or Generating Resources:			
				5			
	_		L				
	_			nortization			
25	Pre	E-B	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau		X	
				of the Public Debt			
25	Pre	E-B	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public		X	
				Debt Securities			
25	Pre	E-B	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of		X	
				the Public Debt			
25	Pre	Е	6710	Depreciation, Amortization, and Depletion			
	1 10	_	07 10	Depresident, Amortization, and Depiction			
	_			(1.196 (4)			
				ts or Liabilities (+/-)			landada if a budantana nasarana ia NOT nasaraniand
26	Pre	Е	7110	Gains on Disposition of Assets - Other			Include if a budgetary resource is NOT recognized
- 00	D	_	7444	Online on Disposition of Investments			upon sale or disposition of assets.
	Pre		7111	Gains on Disposition of Investments			
			7112	Gains on Disposition of Borrowings			
	Pre	E	7180	Unrealized Gains			
26	Pre	Е	7190	Other Gains			
		E	7210	Losses on Disposition of Assets - Other			
			7211	Losses on Disposition of Investments			
		E	7212	Losses on Disposition of Borrowings			
26			7280	Unrealized Losses			
26	Pre	Е	7290	Other Losses			
	Othe						
27	Pre	E	5311	Interest Revenue - Investments		Х	Undistributed offsetting receipts: Related to trust funds with exchange revenue.
27	Pre	Е	5318	Contra Revenue for Interest Revenue - Investments		Х	Undistributed offsetting receipts: Related to trust
		-		The state of the s		^`	funds with exchange revenue.
27	Pre	Е	5400	Benefit Program Revenue		Х	Undistributed offsetting receipts: Related to trust
21		-	3-00	Bononic Frogram Novolido		^	funds with exchange revenue.
		<u> </u>	1	l			Turius with exchange revenue.

Statement of Financing for Fiscal 2005 Reporting

Otato	I	<u> </u>	l l	r Fiscal 2005 Reporting	USSGI Acc	ount Attributes/1	
						Trial Balance	
line	Pre/	Trial	USSGI	USSGL Account	Federal/	Exch./	
	-	-	Account		NonFed.	Nonexch.	Additional Information Required
10.	. 031	Dui.	Account		Nom cu.	HOHEXCH.	Additional information required
27	Pre	E	5409	Contra Revenue for Benefit Program Revenue		Х	Undistributed offsetting receipts: Related to trust funds with exchange revenue.
27	Pre	E	6190	Contra Bad Debt Expense - Incurred for Others			
27	Pre	E	6500	Cost of Goods Sold			
		Е	6600	Applied Overhead			Related to cost capitalization offsets.
27	Pre	Е	6610	Cost Capitalization Offset			Related to cost capitalization offsets.
27	Pre	E	6720	Bad Debt Expense			Related to uncollectible noncredit reform receivables.
27*	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources			Net credit balance for vendor overpayments receivable; debit balance for other activity.
				ption for recording the decrease in cost that results from a receivable for a vendor scord a decrease to USSGL account 6790. The decrease is reported as part of			
				ost of operations that will not require or generate resources.			
28	rotai	Comp		f Net Cost of Operations That Will Not Require or Generate Resources			
			CALC (2	527)			
29	Total	Comp	onents o	 f Net Cost of Operations That Will Not Require or Generate Resources in the Current	Period		
			CALC(24	+ + 28)			
30	Net C	ost of	Operatio	ins			
			CALC (1				

IMPORTANT NOTE: As with a cashflow statement (no longer required in the Federal sector), the Statement of Financing requires a level of detail beyond that of the USSGL accounts. In some instances, such as capitalized asset acquisition and disposition, agencies must analyze transactions to obtain required data. Additional information regarding preparation of this statement is available as illustrative guidance published by FASAB in a special edition newsletter, dated March 1, 1999.

Footnote:

1 - Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

2 - Line 2 must agree with lines 3 and 4 of the SBR at yearend. For quarterly statements, anticipated accounts should be added, as appropriate, for lines to agree.

Shaded attributes are not applicable for budgetary accounts.
Indicates the USSGL preferred crosswalk for this line

Please refer to the June 12, 2003, IRC meeting minutes, for further discussion on the preferred method.

^{*} By definition, the USSGL account can only have this attribute domain.

Statement of Custodial Activity for Fiscal 2005 Reporting

			TACTIVITY TOT I ISCAI 2000 Nept	USSGL Account	
				Attributes/1	
				Adjusted	
				Trial Balance	
Line	Trial	Acct.	USSGL Account	Cust./	Additional Information Required
No.	Bal.	No.	Title	Noncust.	Additional mormation Roquilou
110.	D a	110.	11.10	Tronodot.	
Reven	ue Activ	vity:			
Sourc	es of C	ash Coll	 ections:	+	
1	Individ	ual Incor	ne and FICA/SECA Taxes		
1	E	5800	Tax Revenue Collected	S	
2	Corpor	<u>l</u> ate Incoi	l me Taxes		
2	E	5800	Tax Revenue Collected	S	
3	Excise	Taxes			
3	E	5800	Tax Revenue Collected	S	
4	Estata	l and Gift	Tayaa		
4	Estate	5800	Tax Revenue Collected	S	
4		3600	Tax Neverlue Collected	3	
5	Federa	l Unemp	loyment Taxes		
5	E	5800	Tax Revenue Collected	S	
6	Custon	Duties			
6	E	5800	Tax Revenue Collected	S	
7	Miscell	l aneous			
7	E	5800	Tax Revenue Collected	S	
7	E	5310	Interest Revenue - Other	S	
7	E	5319	Contra Revenue for Interest Revenue - Other	s	
7	E	5311	Revenue - Other	3	
'	_		Interest Revenue - Investments	S	
7	E	5318	Contra Revenue for Interest		
7	_	E040	Revenue - Investments	S	
′	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	S	

Statement of Custodial Activity for Fiscal 2005 Reporting

- Claton		- 40 (0 414	TACTIVITY TOT T ISCAI 2000 Repo	USSGL Account	
				Attributes/1	
				Adjusted	
				Trial Balance	
Line	Trial	Acct.	USSGL Account	Cust./	Additional Information Required
No.	Bal.	No.	Title	Noncust.	Additional information Required
7	E	5317	Contra Revenue for Interest	140110uot.	
•		0017	Revenue - Loans Receivable	S	
7	E-B	1340	Interest Receivable	S	Related to interest revenue. (Increase)/Decrease
7	E-B	1349	Allowance for Loss on Interest	-	(
			Receivable	S	Related to interest revenue. (Increase)/Decrease
7	Е	5320	Penalties, Fines, and		
			Administrative Fees Revenue	S	
7	E	5329			
			Contra Revenue for Penalties,		
			Fines, and Administrative Fees	S	
7	E-B	1360			
			Penalties, Fines, and	_	
			Administrative Fees Receivable	S	(Increase)/Decrease
7	E-B	1369			
			Allowance for Loss on Penalties,		
			Fines, and Administrative Fees Receivable		(I
7	E	5600	Donated Revenue - Financial	S	(Increase)/Decrease
l'	E	5600	Resources	S	
7	E	5609	Contra Revenue for Donations -	3	
l'	<u> </u>	3009	Financial Resources	s	
7	E	5900	Other Revenue	S	
7	E	5909	Contra Revenue for Other		
l			Revenue	S	
7	E-B	1310	Accounts Receivable	S	Related to other revenue. (Increase)/Decrease
7	E-B	1319	Allowance for Loss on Accounts	-	(
			Receivable	S	Related to other revenue. (Increase)/Decrease
					,
8	Total Ca	ash Colle	ctions		
8		CALC	(17)		
9	Accrual	 Adjustm	<u> </u> ents		
9	E-B	1310	Accounts Receivable	S	
9	E-B	1319	Allowance for Loss on Accounts		
			Receivable	S	

Statement of Custodial Activity for Fiscal 2005 Reporting

Attributes/1 Adjusted Trial Balance Line Trial Acct. USSGL Account Cust./ No. Bal. No. Title Noncust. 9 E-B 1340 Interest Receivable S Penalties, Fines, and Administrative Fees Receivable S Penalties, Fines, and Penalties, Fines, and Penalties, Fines, and Penalties, Fines, and Penalties, Fines, and Penalties, Fines, and Penalties, Fines, and Penalties, Fines, and Penalties, Fines, and Penalties, Fines, and Penalties, Fines, and Penalties, Fines, and Penalties, Fines, and Penalties, Fines, and Penalties, Fines, and Penalties, Fines, and Penalties, Fines, and Penalties, Fines, and Penalties, Fines, and Penalti				Activity for Fiscal 2000 Repo	USSGL Account	
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Trial No. No. USSGL Account Title Noncust. Additional Information Required Noncust. Noncust. Noncust. Noncust. S					_	
No. Bal. No. Title Noncust.	Line	Trial	Acct.	USSGL Account		Additional Information Required
9 E-B 1340 Interest Receivable S 9 E-B 1340 Interest Receivable S 9 E-B 1360 Penalties, Fines, and Administrative Fees Receivable S 9 E-B 1369 Allowance for Loss on Interest S 9 E-B 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable S 9 E-B 2110 Accounts Payable S Related to tax revenue refunded and custodial interest expense 9 9 E-B 5801 Tax Revenue Accrual Adjustment S 9 E-B 5801 Tax Revenue Accrual Adjustment S 9 E-B 5809 Contra Revenue S 10 Total Custodial Revenue S 10 CALC (8+9) 11 E-B 2110 Accounts Payable S Related to tax revenue refunded and custodial interest expense S 11 Transferred to Others (by Recipient): 11 E-B 2110 Accounts Payable S Related to tax revenue refunds. 11 E-B 2980 Custodial Labibility S* Cash collections only - from debits to 2980. 11 E-B 5990 Collections for Others S* S 11 E-B 5990 Collections for Others S* S 11 E-B 5990 Collections for Others S* S 11 E-B 5990 Collections for Others S* S 11 E-B 5991 Account 2980 is included on the crosswalk as an alternative to using account 5990. 12 (Increase)/Decrease in Amount Yet To Be Transferred (+/-) 12 E-B 5991 Accrued Collections for Others 12 (Increase)/Decrease in Amount Yet To Be Transferred (+/-) 12 E-B 5991 Accrued Collections for Others 15 Coptional Method*	No.	Bal.	No.	Title	Noncust.	
Receivable S F-B 1360 Penalties, Fines, and Administrative Fees Receivable S F-B 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable S Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable S Receivable S Related to tax revenue refunded and custodial interest expense S F-B 5801 Tax Revenue Accrual Adjustment S F-B 5609 Contra Revenue for Taxes S Contra Revenue for Taxes S Disposition of Collections: S Transferred to Others (by Recipient): S Related to tax revenue refunded and custodial interest expense S Related to tax revenue refunds S Cash collections of Collections: S Cash collections only - from debits to 2980. S Related to tax revenue refunds. S Cash collections only - from debits to 2980. S Cash collections only - from debits to 2980. S Comment: If the balance of account 5990 is used to get the amount of cash collected for others, then account 2980 should not be used. Account 2980 is included on the crosswalk as an alternative to using account 5990. Comment: If the balance of account 2980 is included on the crosswalk as an alternative to using account 5990. Comment: If the palance of account 2980 is included on the crosswalk as an alternative to using account 5990. Comment: If the palance of account 2980 is included on the crosswalk as an alternative to using account 5990.	9	E-B	1340	Interest Receivable		
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E-B 2110 Accounts Payable S Related to tax revenue refunded and custodial interest expense						
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10 Total Custodial Revenue S 10 CALC (8 + 9) Disposition of Collections: 11 Transferred to Others (by Recipient): 11 E-B 2110 Accounts Payable S Related to tax revenue refunds. 11* 2980 Custodial Liability S* Cash collections only - from debits to 2980. 11 E 5890 Tax Revenue Refunds S 11 E 5990 Collections for Others S* 11 E 6330 Other Interest Expenses S **Comment: If the balance of account 5990 is used to get the amount of cash collected for others, then account 2980 should not be used. Account 2980 is included on the crosswalk as an alternative to using account 5990. 12 (Increase)/Decrease in Amount Yet To Be Transferred (+/-) 12 E 5991 Accrued Collections for Others S* "Optional Method"	_					
Disposition of Collections: 11 Transferred to Others (by Recipient): 11 E-B 2110 Accounts Payable S Related to tax revenue refunds. 11*	9	E-B	5809	Contra Revenue for Taxes	S	
Disposition of Collections: 11 Transferred to Others (by Recipient): 11 E-B 2110 Accounts Payable S Related to tax revenue refunds. 11*						
Disposition of Collections: 11 Transferred to Others (by Recipient): 11 E-B 2110 Accounts Payable S Related to tax revenue refunds. 11*		Total Cu			S	
Transferred to Others (by Recipient): 1	10		CALC	(8 + 9)		
Transferred to Others (by Recipient): 1						
Transferred to Others (by Recipient): 1						
11 E-B 2110 Accounts Payable S Related to tax revenue refunds.						
11*	11					
11 E 5890 Tax Revenue Refunds S 11 E 5990 Collections for Others S* 11 E 6330 Other Interest Expenses S *Comment: If the balance of account 5990 is used to get the amount of cash collected for others, then account 2980 should not be used. Account 2980 is included on the crosswalk as an alternative to using account 5990. 12 (Increase)/Decrease in Amount Yet To Be Transferred (+/-) 12 E 5991 Accrued Collections for Others S* "Optional Method"		E-B				
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11 E 6330 Other Interest Expenses S *Comment: If the balance of account 5990 is used to get the amount of cash collected for others, then account 2980 should not be used. Account 2980 is included on the crosswalk as an alternative to using account 5990. 12 (Increase)/Decrease in Amount Yet To Be Transferred (+/-) 12 E 5991 Accrued Collections for Others S* "Optional Method"						
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should not be used. Account 2980 is included on the crosswalk as an alternative to using account 5990. 12 (Increase)/Decrease in Amount Yet To Be Transferred (+/-) 12 E 5991 Accrued Collections for Others S* "Optional Method"						
12 (Increase)/Decrease in Amount Yet To Be Transferred (+/-) 12 E 5991 Accrued Collections for Others S* "Optional Method"						
12 E 5991 Accrued Collections for Others S* "Optional Method"	should	not be u	ısed. Acc	count 2980 is included on the cros	sswalk as an alterna	tive to using account 5990.
12 E 5991 Accrued Collections for Others S* "Optional Method"						
"Optional Method"	12	(Increas	se)/Decrea	ase in Amount Yet To Be Transfer		
<u>' , , , , , , , , , , , , , , , , , , ,</u>	12	E	5991	Accrued Collections for Others	S*	
12 E-B 2980 Custodial Liability S* Amount yet to be collected. (Increase)/Decrease	"Option	al Metho	d"			
	12	E-B	2980	Custodial Liability	S*	Amount yet to be collected. (Increase)/Decrease

Statement of Custodial Activity for Fiscal 2005 Reporting

				USSGL Account	
				Attributes/1	
				Adjusted	
				Trial Balance	
Line	Trial	Acct.	USSGL Account	Cust./	Additional Information Required
No.	Bal.	No.	Title	Noncust.	
13	Refund	l s and Oth	er Payments		
13	E	5890	Tax Revenue Refunds	S	
13	Е	6330	Other Interest Expenses	S	
13	E-B	2110	Accounts Payable	S	Related to tax revenue refunded and custodial interest expense
14	Retaine	d by the I	l Reporting Entity		
14		CALC	(10 - 11 - 12 - 13)		
If "Optio	onal Meth	nod" is use	ed		
14		CALC	(10 - 11 + 12 - 13)		
15	Net Cus	l stodial Ac	l tivity		
15		CALC	(10 - 11 - 12 - 13 -14)		Must equal zero.
If "Optio	onal Meth	nod" is use	ed I		
15		CALC	(10 - 11 + 12 - 13 -14)		Must equal zero.
-			- /		
Commo	ent: If co	llecting e	ntities recognize virtually no c	ost in connection with	earning revenue, that revenue is reported on the
Statem	ent of C	ustodial A	ctivity. (See Amendments to C	MB Bulletin No. 01-09	, FASAB Revenue Standard, paragraph 45.)
If colle	cting ent	ities have	custodial collections that are	nonmaterial and incide	ental to their primary mission, then

sources and disposition of the collections may be disclosed in accompanying footnotes. (See Amendments to OMB Bulletin No. 01-09.)

Footnotes:

- 1 Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
- * By definition, the USSGL account can only have this USSGL account attribute domain.

U.S. Government Standard General Ledger

SECTION VI. Crosswalks to the Closing Package

This section includes crosswalks for use in fiscal 2004 and 2005. These crosswalks map USSGL accounts to external reports in accordance with current guidance from FMS.

Each report crosswalk lists the proper USSGL accounts and applicable attributes for each line and/or column on the reports. Attributes identify information subsidiary to the basic 4-digit USSGL accounts. This subsidiary information is necessary to meet external reporting requirements. See Section IV for additional information on attributes.

The following are crosswalks from the USSGL Chart of Accounts to standard external reports required by FMS:

Fiscal	I 2004 Reporting:	Page Number
•	Reclassified Balance Sheet.	VI - 3
•	Reclassified Statement of Net Cost.	. VI - 11
•	Reclassified Statement of Changes in Net Position	VI - 19
	1 2005 Reporting:	
•	Reclassified Balance Sheet.	VI - 25
•	Reclassified Statement of Net Cost	. VI - 35
•	Reclassified Statement of Changes in Net Position	. VI - 43

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Reclassified Balance Sheet for the Closing Package for Fiscal 2004 Reporting									
Line No.	Pre/Post	Trial	USSGL	USSGL Account Title	USSGL	Additional Information Required			
		Bal.	Acct.		Account				
					Attribute /1				
					Federal/				
					NonFederal				
		1			/2				
1	Assets		1		,,,				
<u> </u>	ASSELS		-						
	Non Foden								
2	Non-Federa	31							
			<u> </u>						
2.1	Cash and C	ther Moi							
	Pre	E	1110	Undeposited Collections	N				
	Pre	E	1120	Imprest Funds	N				
2.1	Pre	E	1130	Funds Held by the Public	N				
2.1	Pre	E	1190	Other Cash	N				
2.1	Pre	E	1195	Other Monetary Assets	N				
2.1	Pre	E	1200	Foreign Currency	N				
	Pre	E	1532	Seized Cash Deposited	N				
	Pre	F	1531	Seized Monetary Instruments	N				
۷.۱	1.10	+	1001	Colect Monotary monthline	TV .				
2.2	Accounts R	Pocoivehi	lo Not						
		Ceceivabl	1310	Accounts Pagaiyable	N				
	Pre	<u> </u>		Accounts Receivable					
	Pre	E	1319	Allowance for Loss on Accounts Receivable	N				
	Pre	E	1320	Employment Benefit Contributions Receivable	N				
	Pre	E	1340	Interest Receivable	N	Related to accounts receivable			
	Pre	E	1349	Allowance for Loss on Interest Receivable	N	Related to accounts receivable			
2.2	Pre	E	1360	Penalties, Fines, and Administrative Fees Receivable	N	Related to accounts receivable			
2.2	Pre	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N	Related to accounts receivable			
2.3	Loans Rece	eivable							
	Pre	E	1340	Interest Receivable	N	Related to loans receivable			
	Pre	E	1349	Allowance for Loss on Interest Receivable	N	Related to loans receivable			
	Pre	E	1350	Loans Receivable	N	Treface to fourie receivable			
	Pre	E	1359	Allowance for Loss on Loans Receivable	N				
	Pre	E	1360	Penalties, Fines, and Administrative Fees Receivable	N	Related to loans receivable			
		E	1369		N N				
	Pre			Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable		Related to loans receivable			
	Pre	E	1399	Allowance for Subsidy	N				
	Pre	E	1551	Foreclosed Property	N				
2.3	Pre	E	1559	Foreclosed Property - Allowance	N				
2.4	Taxes Rece	ivable							
2.4	Pre	E	1325	Taxes Receivable	N				
2.4	Pre	E	1329	Allowance for Loss on Taxes Receivable	N				
	Pre	E	1340	Interest Receivable	N	Related to taxes receivable			
	Pre	Е	1349	Allowance for Loss on Interest Receivable	N	Related to taxes receivable			
	Pre	Ē	1360	Penalties, Fines, and Administrative Fees Receivable	N	Related to taxes receivable			
	Pre	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N	Related to taxes receivable			
		_	1.555						
2.5	Inventory a	nd Relat	ed Property						
	Pre	E	1511	Operating Materials and Supplies Held for Use	N				
	Pre	E	1512	Operating Materials and Supplies Held in Reserve for Future Use	N N				
	Pre	E	1513	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable	N				
	Pre	E	1514	Operating Materials and Supplies Held For Repair	N				
	Pre	E	1519	Operating Materials and Supplies - Allowance	N				
	Pre	E	1521	Inventory Purchased for Resale	N				
2.5	Pre	E	1522	Inventory Held in Reserve for Future Sale	N				

Reclassi	teclassified Balance Sheet for the Closing Package for Fiscal 2004 Reporting									
Line No.	Pre/Post	Trial	USSGL	USSGL Account Title	USSGL	Additional Information Required				
		Bal.	Acct.		Account					
					Attribute /1					
					Federal/					
					NonFederal					
					/2					
2.5	Pre	E	1523	Inventory Held for Repair	N					
	Pre	E	1524	Inventory - Excess, Obsolete, and Unserviceable	N					
	Pre	E	1525	Inventory - Raw Materials	N					
	Pre	E	1526	Inventory - Work-in-Process	N					
	Pre	Ē	1527	Inventory - Finished Goods	N					
	Pre	Ē	1529	Inventory - Allowance	N					
	Pre	E	1541	Forfeited Property Held for Sale	N					
	Pre	Ē	1542	Forfeited Property Held for Donation or Use	N					
	Pre	E	1549	Forfeited Property - Allowance	N					
	Pre	E	1561	Commodities Held Under Price Support and Stabilization Support Programs	N					
	Pre	E	1569	Commodities - Allowance	N					
	Pre	E	1571	Stockpile Materials Held in Reserve	N					
	Pre	E	1572	Stockpile Materials Held for Sale	N					
	Pre	E	1572	Other Related Property	N					
	Pre	E	1591	Other Related Property - Allowance	N N					
2.5	71.16	-	1000	Other Neidled Froperty - Allowanice	IN					
2.6	Proporty P	lant and	 Equipment							
					N					
	Pre Pre	E	1711 1712	Land and Land Rights	N N					
				Improvements to Land						
	Pre	E	1719 1720	Accumulated Depreciation on Improvements to Land	N					
	Pre			Construction-in-Progress	N					
	Pre	E	1730	Buildings, Improvements, and Renovations	N					
	Pre	E	1739	Accumulated Depreciation on Buildings, Improvements, and Renovations	N					
	Pre	E	1740	Other Structures and Facilities	N					
	Pre	E	1749	Accumulated Depreciation on Other Structures and Facilities	N					
	Pre	E	1750	Equipment	N					
	Pre	E	1759	Accumulated Depreciation on Equipment	N					
	Pre	E	1810	Assets Under Capital Lease	N					
	Pre	E	1819	Accumulated Depreciation on Assets Under Capital Lease	N					
	Pre	E	1820	Leasehold Improvements	N					
	Pre	E	1829	Accumulated Amortization on Leasehold Improvements	N					
	Pre	E	1830	Internal-Use Software	N					
	Pre	E	1832	Internal-Use Software in Development	N					
	Pre	E	1839	Accumulated Amortization on Internal-Use Software	N					
	Pre	E	1840	Other Natural Resources	N					
	Pre	E	1849	Allowance for Depletion	N					
	Pre	E	1890	Other General Property, Plant, and Equipment	N					
2.6	Pre	E	1899	Accumulated Depreciation on Other General Property, Plant, and Equipment	N					
	1									
2.7	Other Asse									
	Pre	E	1410	Advances to Others	N					
	Pre Pre	E	1450	Prepayments	N					
	Pre	E	1340	Interest Receivable	N	Related to investments				
	Pre	E	1349	Allowance for Loss on Interest Receivable	N	Related to investments				
	Pre	E	1618	Market Adjustment - Investments	N					
	Pre	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N					
	Pre	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	N					
	Pre	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	N					
2.7	Pre	E	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public	N					
				Debt Securities						

Line No. Pre/Post Frial Bal. Acct. Account Title Acct. Account Attribute /1 Federal/ NonFederal NonFederal	Additional Information Required
Attribute /1 Federal/ Federal/ Federal/ Federal/ Federal/ Federal/ Federal/ Federal/ Federal/ Federal/	
Federal NonFederal	
NonFederal 1/2	
NonFederal 1/2	
1/2 2.7 Pre	
2.7 Pre E 1690 Other Investments N 2.7 Pre E 1990 Other Assets N 2.8 Total Non-Federal Assets CALC (2.12.7)	
2.7 Pre E 1990 Other Assets N 2.8 Total Non-Federal Assets CALC (2.12.7) 3 Federal	
2.8 Total Non-Federal Assets CALC (2.12.7) 3 Federal 3.1 Fumd Balance With Treasury 3.1 Pre E 1010 Fund Balance With Treasury 3.2 Investments (RC 1) /3 3.2 Pre E 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt F	
3.1 Fumd Balance With Treasury 3.1 Pre E 1010 Fund Balance With Treasury 3.2 Investments (RC 1) /3 3.2 Pre E 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt F	
3.1 Fumd Balance With Treasury 3.1 Pre E 1010 Fund Balance With Treasury 3.2 Investments (RC 1) /3 3.2 Pre E 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt F	
3.1 Fumd Balance With Treasury 3.1 Pre	
3.1 Fumd Balance With Treasury 3.1 Pre	
3.1 Pre E 1010 Fund Balance With Treasury 3.2 Investments (RC 1) /3 3.2 Pre E 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt F	
3.1 Pre	
3.2 Investments (RC 1) /3 3.2 Pre E 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt F	
3.2 Pre E 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt F	
3.2 Pre E 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt F	
	-
3 2 Pre IF I1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt F	
3.2 Pre E 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt F	
3.2 E 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau F	
Pre of the Public Debt	
3.2 Pre E 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities F	
3.2 Pre E 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities F	
3.2 Pre E 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities F	
3.2 E 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public F	
Pre Debt Securities	
3.2 E 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt F	
Pre Pre	
3.2 E 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt F	
Pre Pre	
3.2 E 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of F	
Pre the Public Debt	
3.2 Pre E 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds F	
3.2 Pre E 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds F	
3.2 Pre E 1690 Other Investments F	
3.2 PTE E 1690 Other investments	
3,3 Accounts Receivable (RC 22) /3	
3.3 Pre E 1310 Accounts Receivable F	
A Mariant Description (DO 9) (9)	
3.4 Interest Receivable (RC 2) /3	
3.4 Pre E 1340 Interest Receivable F	
3.5 Loans Receivable (RC 17) /3	
3.5 Pre E 1350 Loans Receivable F	
3.6 Transfers Receivable (RC 27) /3	
3.6 Pre E 1330 Receivable for Transfers of Currently Invested Balances F	
3.6 Pre E 1335 Expenditure Transfers Receivable F	
3.7 Benefit Program Contribution Receivable (RC 21) /3	
3.7 Pre E 1320 Employment Benefit Contributions Receivable F	

				ng Package for Fiscal 2004 Reporting	Lucasi	A 1 100 11 5 01 15 1 1
Line No.			USSGL	USSGL Account Title	USSGL	Additional Information Required
		Bal.	Acct.		Account	
					Attribute /1	
					Federal/	
					NonFederal	
					/2	
3.8	Advances to	Others	and Prepay	ments (RC 23) /3		
		E	1410	Advances to Others	F	
3.8	Pre	E	1450	Prepayments	F	
3.9	Other Asset	s Withou	t Reciproca	als (RC 29) /3		
3.9	Pre	E	1319	Allowance for Loss on Accounts Receivable	F	
3.9	Pre	E	1349	Allowance for Loss on Interest Receivable	F	
3.9	Pre	E	1359	Allowance for Loss on Loans Receivable	F	
3.9	Pre	E	1360	Penalties, Fines, and Administrative Fees Receivable	F	
		E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	F	
3.9	Pre	E	1618	Market Adjustment - Investments	F	
		E	1921	Receivable From Appropriations	F	Do not use without permission from Treasury or OMB.
	Pre	E	1990	Other Assets	F	Do not doe manda permission from Treateury or emp.
3.0		_			· ·	
3.10	Total Federa	al Assets	CALC (3.1	3 9)		
	. Juli i Guero	7.03013	37,20 (0.1		<u> </u>	
4	Total Assets	CALC	28 + 310)			
7	Total Assets	CALC	2.0 : 3.10)			
E	Liabilities:					
J	Liabilities.					
c	Non-Federa					
6.1	Accounts Pa					
		E	2110	Accounts Payable	N	
	Pre	E	2120	Disbursements in Transit	N	Deleted to account a combine
		E	2140 2960	Accrued Interest Payable	N	Related to accounts payable
6.1	Pre	E	2960	Accounts Payable From Canceled Appropriations	N	
	F. d I D. l.	4.0		dis Builds		
	Federal Deb					
	Pre	<u>E</u>	2140	Accrued Interest Payable	N	Related to interest on the debt
6.2	Pre	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	N	
6.2	Pre	E	2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing	N	
				Authority		
6.2	Pre	E	2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing	N	
				Authority		
6.2	Pre	E	2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under	N	
				General and Special Financing Authority	ļ	
				Benefits Payable		
		E	2213	Employer Contributions and Payroll Taxes Payable	N	
			2215	Other Post-Employment Benefits Due and Payable	N	
		E	2216	Pension Benefits Due and Payable to Beneficiaries	N	
		E	2217	Benefit Premiums Payable to Carriers	N	
		E	2218	Life Insurance Benefits Due and Payable to Beneficiaries	N	
		E	2290	Other Unfunded Employment Related Liability	N	
		E	2610	Actuarial Pension Liability	N	
		E	2620	Actuarial Health Insurance Liability	N	
6.3	Pre	E	2630	Actuarial Life Insurance Liability	N	
6.3	Pre	E	2650	Actuarial FECA Liability	N	
		E	2690	Other Actuarial Liabilities	N	VA Benefits only
0				1	1	1

				ng Package for Fiscal 2004 Reporting	1	1
Line No.	Pre/Post	Trial	USSGL	USSGL Account Title	USSGL	Additional Information Required
		Bal.	Acct.		Account	
					Attribute /1	
					Federal/	
					NonFederal	
					/2	
6.4	Environmer	ntal and F	Dienneal Lia	abilities	·-	
	Pre	E	2995	Estimated Cleanup Cost Liability	N	
0.4	FIE	_	2990	Estimated Gleanup Cost Elability	IN	
						
6.5	Benefits Du					
6.5	Pre	E	2160	Entitlement Benefits Due and Payable	N	
6.6	Loan Guara					
6.6	Pre	E	2180	Loan Guarantee Liability	N	
6.7	Other Liabil	ities				
	Pre	E	2130	Contract Holdbacks	N	
	Pre	E	2190	Other Accrued Liabilities	N	
	Pre	E	2210	Accrued Funded Payroll and Leave	N	
6.7	Pre	E	2211	Withholdings Payable	N	
	Pre	E	2220	Unfunded Leave	N	
6.7	Pre	E	2310	Advances From Others	N	
	Pre	E	2320	Deferred Credits	N	
	Pre	E	2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections	N	
	Pre	E	2540	Participation Certificates	N	
	Pre	E	2590	Other Debt	N	
6.7	Pre	E	2690	Other Actuarial Liabilities	N	Other Than VA Benefits
6.7	Pre	E	2910	Prior Liens Outstanding on Acquired Collateral	N	
	Pre	E	2920	Contingent Liabilities	N	
	Pre	E	2940	Capital Lease Liability	N	
	Pre	E	2980	Custodial Liability	N	
	Pre	E	2990	Other Liabilities	N	
	Pre	F	2995	Estimated Cleanup Cost Liability	N	
0.7	FIE	ㄷ	2995	Estimated Gleanup Cost Liability	IN	
• •		l	1	10 (0.4. 0.7)		
6.8	Total Non-F	ederal Li	abilities C	ALC (6.16.7)		
7	Federal					
7.1	Accounts P	ayable (F				
	Pre	E	2110	Accounts Payable	F	
7.1	Pre	E	2120	Disbursements in Transit	F	
	Pre	E	2130	Contract Holdbacks	F	
	Pre	E	2190	Other Accrued Liabilities	F	
	Pre	E	2990	Other Liabilities	F	
		_	2000	Carol Edulation	·	
7.2	Debt (RC 1)	/3	1			
	Pre	E .	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	F	
1.2	FIE	_	2550	Securities issued by Federal Agencies Orider General and Special Financing Administry		
7.0	Pre	E	0504	Discount on Convities Issued by Fodorel Angelies Under Concret and Consider Figuresian	F	
7.2	Pie	E	2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing	-	
				Authority		
7.2	Pre	E	2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing	F	
				Authority		
7.2	Pre	E	2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under	F	
				General and Special Financing Authority		
7.2	Pre	E	2540	Participation Certificates	F	
						•

	Pre/Post	Trial		ng Package for Fiscal 2004 Reporting	USSGL	Additional Information Required
ine No.	r ie/r ost	Bal.	Acct.	OSSIC ACCOUNT THE	Account	Additional information Required
		Dai.	Acci.		Attribute /1	
			1		Federal/	
					NonFederal	
					NonFederal /2	
.3	Interest Pa	vabla (BC	2) /2		12	
	Pre	F	2140	Approved Internet Develo	F	
1.3	rie	<u> </u>	2140	Accrued Interest Payable	Г	
.4	Loans Paya	able (RC	17) /3			
	Pre	E IE	2510	Principal Payable to the Bureau of the Public Debt	F	
	Pre	E	2520	Principal Payable to the Federal Financing Bank	F	
	Pre	E	2590	Other Debt	F	
7	110	<u> </u>	2000	Culci Debi	<u> </u>	
.5	Transfers F	Pavable (F	RC 27) /3			
	Pre	lE	2150	Payable for Transfers of Currently Invested Balances	F	
	Pre	F	2155	Expenditure Transfers Payable	F	
7.0	110	-	2100	Experience Francisco Fayable		
.6	Benefit Pro	gram Co	ntribution P	ayable (RC 21) /3		
	Pre	ĬE	2213	Employer Contributions and Payroll Taxes Payable	F	
	Pre	E	2215	Other Post-Employment Benefits Due and Payable	F	
	Pre	F	2225	Unfunded FECA Liability	F	
	Pre	F	2290	Other Unfunded Employment Related Liability	F	
		-		outor official and Employment Hotalea Elasting		
.7	Advances I	From Oth	ers and Def	erred Credits (RC 23) /3		
	Pre	E	2310	Advances From Others	F	
	Pre	E	2320	Deferred Credits	F	
.8	Other Liabi	lities Wit	hout Recipr	ocals (RC 29) /3		
7.8	Pre	E	2170	Subsidy Payable to the Financing Account	F	
	Pre	E	2179	Contra Liability for Subsidy Payable to the Financing Account	F	
7.8	Pre	E	2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections	F	
7.8	Pre	E	2940	Capital Lease Liability	F	
7.8	Pre	E	2950	Liability for Subsidy Related to Undisbursed Loans	F	
	Pre	E	2960	Accounts Payable From Canceled Appropriations	F	
	Pre	E	2970	Resources Payable to Treasury	F	
	Pre	E	2980	Custodial Liability	F	
				,		
.9	Total Feder	ral Liabili	ties CALC	7.17.8)		
				,		
	Total Liabil	ities CAI	LC (6.8 + 7.9			
	Net Positio	n:				
	Unexpende					
	Pre	В	3100	Unexpended Appropriations - Cumulative		
	Pre	E	3101	Unexpended Appropriations - Appropriations Received		
	Pre	E	3102	Unexpended Appropriations - Transfers-In	F	
	Pre	E	3103	Unexpended Appropriations - Transfers-Out	F	
	Pre	E	3106	Unexpended Appropriations - Adjustments		
	Pre	E	3107	Unexpended Appropriations - Used		
	Pre	E	3108	Unexpended Appropriations - Prior-Period Adjustments - Restated		
9.1	Pre	E	3109	Unexpended Appropriations - Prior-Period Adjustments - Not Restated		

Reclassified Balance Sheet for the Closing Package for Fiscal 2004 Reporting								
	Pre/Post	Trial		USSGL Account Title	USSGL	Additional Information Required		
		Bal.	Acct.		Account			
		-			Attribute /1			
					Federal/			
					NonFederal			
					/2			
9.2	Cumulative	Regulte	of Operatio	ne	, <u>-</u>			
	Pre	В	3310	Cumulative Results of Operations				
	Pre	E	5100	Revenue From Goods Sold	F/N			
	Pre	E	5100	Contra Revenue for Goods Sold	F/N			
	Pre	E	5200	Revenue From Services Provided	F/N			
	Pre	E	5200	Contra Revenue for Services Provided	F/N			
	Pre	E	5310	Interest Revenue - Other	F/N			
	Pre	E	5311	Interest Revenue - Unier	F/N			
	Pre	E	5312 5317	Interest Revenue - Loans Receivable/Uninvested Funds	F/N			
	Pre	E		Contra Revenue for Interest Revenue - Loans Receivable	F/N			
	Pre	E	5318	Contra Revenue for Interest Revenue - Investments	F/N			
	Pre	E	5319	Contra Revenue for Interest Revenue - Other	F/N			
	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue	F/N			
	Pre	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	F/N			
	Pre	E	5400	Benefit Program Revenue	F/N			
	Pre	E	5409	Contra Revenue for Benefit Program Revenue	F/N			
	Pre	E	5500	Insurance and Guarantee Premium Revenue	N			
	Pre	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N			
	Pre	E	5600	Donated Revenue - Financial Resources	N			
	Pre	E	5609	Contra Revenue for Donations - Financial Resources	N			
	Pre	E	5610	Donated Revenue - Nonfinancial Resources	N			
	Pre	E	5619	Contra Donated Revenue - Nonfinancial Resources	N			
9.2	Pre	E	5700	Expended Appropriations				
9.2	Pre	E	5708	Expended Appropriations - Prior-Period Adjustments - Restated				
	Pre	E	5709	Expended Appropriations - Prior-Period Adjustments - Not Restated				
9.2	Pre	E	5720	Financing Sources Transferred In Without Reimbursement	F			
9.2	Pre	E	5730	Financing Sources Transferred Out Without Reimbursement	F			
9.2	Pre	E	5740	Appropriated Earmarked Receipts Transferred In	F			
9.2	Pre	E	5745	Appropriated Earmarked Receipts Transferred Out	F			
9.2	Pre	E	5750	Expenditure Financing Sources - Transfers-In	F			
9.2	Pre	E	5755	Nonexpenditure Financing Sources - Transfers-In	F			
	Pre Pre	E	5760	Expenditure Financing Sources - Transfers-Out	F			
9.2	Pre	E	5765	Nonexpenditure Financing Sources - Transfers-Out	F			
	Pre	E	5780	Imputed Financing Sources	F			
	Pre	E	5790	Other Financing Sources	F			
	Pre	E	5799	Adjustment of Appropriations Used				
	Pre	E	5800	Tax Revenue Collected	F/N			
	Pre	E	5801	Tax Revenue Accrual Adjustment	F/N			
	Pre	E	5809	Contra Revenue for Taxes	F/N			
	Pre	Ē	5890	Tax Revenues Refund	F/N			
	Pre	Ē	5900	Other Revenue	F/N			
	Pre	E	5909	Contra Revenue for Other Revenue	F/N			
	Pre	E	5990	Collections for Others	F/N			
	Pre	E	5991	Accrued Collections for Others	F/N			
	Pre	E	6100	Operating Expenses/Program Costs	F/N			
	Pre	E	6190	Contra Bad Debts Expense - Incurred for Others	F/N			
	Pre	E	6199	Adjustment to Subsidy Expense	N N			
	Pre	F	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal	F			
9.2		_	0310	Financing Bank				
0.0	Dro	F	6220		E/N			
9.2	Pre	[6320	Interest Expenses on Securities	F/N			

Reclassified Balance Sheet for the Closing Package for Fiscal 2004 Reporting

Line No.	Pre/Post	Trial	USSGL	USSGL Account Title	USSGL	Additional Information Required
		Bal.	Acct.		Account	
					Attribute /1	
					Federal/	
					NonFederal	
					/2	
	Pre	E	6330	Other Interest Expenses	F/N	
	Pre	E	6400	Benefit Expense	F/N	
9.2	Pre	E	6500	Cost of Goods Sold	N	
9.2	Pre	E	6610	Cost Capitalization Offset	N	
9.2	Pre	E	6710	Depreciation, Amortization, and Depletion	N	
9.2	Pre	E	6720	Bad Debt Expense	F/N	
9.2	Pre	E	6730	Imputed Costs	F	
9.2	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources	F/N	
9.2	Pre	E	6800	Future Funded Expenses	F/N	
9.2	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F	
9.2	Pre	E	6900	Nonproduction Costs	F/N	
	Pre	E	7110	Gains on Disposition of Assets - Other	N	
9.2	Pre	E	7111	Gains on Disposition of Investments	F/N	
9.2	Pre	E	7112	Gains on Disposition of Borrowings	F	
9.2	Pre	E	7180	Unrealized Gains	F/N	
	Pre	E	7190	Other Gains	F/N	
9.2	Pre	E	7210	Losses on Disposition of Assets - Other	N	
9.2	Pre	E	7211	Losses on Disposition of Investments	F/N	
9.2	Pre	E	7212	Losses on Disposition of Borrowings	F	
9.2	Pre	Е	7280	Unrealized Losses	F/N	
9.2	Pre	E	7290	Other Losses	F/N	
9.2	Pre	E	7300	Extraordinary Items	N	
9.2	Pre	E	7400	Prior-Period Adjustments - Not Restated	F/N	
9.2	Pre	E	7401	Prior-Period Adjustments - Restated	F/N	
	Pre	E	7500	Distribution of Income - Dividend	F/N	
9.2	Pre	E	7600	Changes in Actuarial Liability	N	
				<u> </u>		
10	Total Net Po	osition C	CALC (9.1 +	9.2)		
11	Total Liabil	ties and	Net Positio	n CALC (8 + 10)		

Footnotes:

- 1. Use USSGL account attribute domains as provided in USSGL TFM Section IV, page 4.
- 2. The USSGL account attribute domain "F" excludes intradepartmental amounts.
- 3. For RC (Reciprocal Category) detail information, see TFM Volume I, Part 2 Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government, Appendix 7.

Reclassified Statement of Net Cost for the Closing Package for Fiscal 2004 Reporting

	Pre /	Trial	USSGL		Fed. /	Exch. /	
Line No.	Post	Bal.	Acct.	USSGL Account Title	NonFed. /2	Nonexch.	Additional Information Required
1. Gross C	Cost:						
2. Non-Fed							
	Pre	E	6100	Operating Expenses/Program Costs	N		
	Pre	Е		Contra Bad Debt Expense - Incurred for Others	N		
	Pre	Е		Adjustment to Subsidy Expense	N		
	Pre	Е		Interest Expenses on Securities	N		
	Pre	Е		Other Interest Expenses	N		
	Pre	Е		Benefit Expense	N		
	Pre	Е		Cost of Goods Sold	N		
	Pre	Е		Applied Overhead	N		
	Pre	Е		Cost Capitalization Offset	N		
	Pre	Е		Depreciation, Amortization, and Depletion	N		
2	Pre	E		Bad Debt Expense	N		
			6790	Other Expenses Not Requiring Budgetary			
	Pre	E		Resources	N		
	Pre	Е		Future Funded Expenses	N		
	Pre	Е		Nonproduction Costs	N		
2	Pre	E		Losses on Disposition of Assets - Other	N	X	
2	Pre	Е		Losses on Disposition of Investments	N	Х	
	Pre	Е	7280	Unrealized Losses	N	Х	
	Pre	E		Other Losses	N	X	
	Pre	Е		Extraordinary Items	N		
	Pre	Е		Distribution of Income - Dividend	N	X	
2	Pre	E	7600	Changes in Actuarial Liability	N		
3. Interest	on Deb	t Held I	l by the Publ	l ic			
							Department of the Treasury Only
4. Total No	on-Fede	ral Gro	ss Cost C	ALC (2 + 3)			

Reclassified Statement of Net Cost for the Closing Package for Fiscal 2004 Reporting

	Pre /	Trial	USSGL		Fed. /	Exch. /	
Line No.	Post	Bal.	Acct.	USSGL Account Title	NonFed. /2	Nonexch.	Additional Information Required
5. Federal	Gross (Cost					
5.1 Benef	it Progr	am Cos		to Exchange Transactions (RC 26) /3			
5.1	Pre	E	6400	Benefit Expense	F		
				Employer Contributions to Employee Benefit			
				Programs Not Requiring Current-Year Budget			
5.1	Pre	E	6850	Authority (Unobligated)	F		
		am Cos		to Nonexchange Transactions (RC 08) /3			
5.2	Pre	E	6400	Benefit Expense	F		
				Employer Contributions to Employee Benefit			
				Programs Not Requiring Current-Year Budget			
5.2	Pre	E	6850	Authority (Unobligated)	F		
5.3 Impute							
5.2	Pre	E	6730	Imputed Costs	F		
5.4 Buy/ S		,					
5.4	Pre	E		Operating Expenses/Program Costs	F		
			6790	Other Expenses Not Requiring Budgetary			
	Pre	E		Resources	F		
	Pre	E		Future Funded Expenses	F		
5.4	Pre	Е	6900	Nonproduction Costs	F		
	<u> </u>		L				
5.5 Federa	l Secur			nse Related to Exchange Transactions (RC 3) /3			
	Pre	E		Interest Expenses on Securities	F		Department of the Treasury Only
	Pre	E		Losses on Disposition of Investments	F	X	
5.5	Pre	Е	7280	Unrealized Losses	F	Х	
	<u> </u>	<u> </u>	<u> </u>				
				nse Related to Nonexchange Transactions (RC 4			D + + (II T - 2 :
	Pre	E		Interest Expenses on Securities	F	ļ	Department of the Treasury Only
	Pre	E		Losses on Disposition of Investments	F	X	
5.6	Pre	E	7280	Unrealized Losses	F	Х	

Reclassified Statement of Net Cost for the Closing Package for Fiscal 2004 Reporting

	Pre /	Trial	USSGL		Fed. /	Exch. /	
Line No.	Post	Bal.	Acct.	USSGL Account Title	NonFed. /2	Nonexch.	Additional Information Required
5.7 Borro	wing Int	erest ar	nd Other Ex	cpenses Related to Exchange Transactions (RC 5	5) /3		
				Interest Expenses on Borrowing From the Bureau			
				of the Public Debt and/or the Federal Financing			
	Pre	E		Bank	F		
5.7	Pre	E	6330	Other Interest Expenses	F		
5.8 Borro	wing Int	erest Ex	xpense Rel	ated to Nonexchange Transactions (RC 7) /3			
				Interest Expenses on Borrowing From the Bureau			
	<u> </u> _			of the Public Debt and/or the Federal Financing	_		
5.8	Pre	Е	6310	Bank	F		
	<u> </u>	<u> </u>					
5.9 Borroy					_		
	Pre	Е		Other Losses	F	X	
5.9	Pre	E	7212	Losses on Disposition of Borrowings	F	X	Department of the Treasury Only
				als (RC 29) /3			
	Pre	E		Contra Bad Debt Expense - Incurred for Others	F		
	Pre	Е		Bad Debt Expense	F		
5.10	Pre	E	7500	Distribution of Income - Dividend	F	X	
6. Total Fe	ederal G	ross Co	ost CALC	(5.15.10)			
7. Departr	ment To	tal Gros	ss Cost (Th	e line item, departmental total gross cost, is the	full cost (Fed	eral and Non-Fe	ederal) o
		nd/or en	ntities of a	department/agency) Calc.(2 + 5)			
7	Pre	E		Operating Expenses/Program Costs	F/N		
7	' Pre	E	6190	Contra Bad Debt Expense - Incurred for Others	F/N		
7	' Pre	E		Adjustment to Subsidy Expense	N		
			6310	Interest Expenses on Borrowing From the Bureau			
				of the Public Debt and/or the Federal Financing			
7	Pre	E		Bank	F		
7	' Pre	Е	6320	Interest Expenses on Securities	F/N		
7	' Pre	Е	6330	Other Interest Expenses	F/N		
7	Pre	Е		Benefit Expense	F/N		
	Pre	E		Cost of Goods Sold	N		
	Pre	E		Applied Overhead	N		
	Pre	E		Cost Capitalization Offset	N	1	
	1. 10	J-	0010	Oost Oupituiization Onoot	1 14		L

Reclassified Statement of Net Cost for the Closing Package for Fiscal 2004 Reporting

	Pre /	Trial	USSGL		Fed. /	Exch. /	
Line No.	Post	Bal.	Acct.	USSGL Account Title	NonFed. /2	Nonexch.	Additional Information Required
	Pre	E		Depreciation, Amortization, and Depletion	N		
7	Pre	Е		Bad Debt Expense	F/N		
7	Pre	Е	6730	Imputed Costs	F		
				Other Expenses Not Requiring Budgetary			
	Pre	Е		Resources	F/N		
7	Pre	E		Future Funded Expenses	F/N		
			6850	Employer Contributions to Employee Benefit			
				Programs Not Requiring Current-Year Budget			
	Pre	E		Authority (Unobligated)	F		
	Pre	Е		Nonproduction Costs	F/N		
	Pre	E		Losses on Disposition of Assets - Other	N	X	
	Pre	E		Losses on Disposition of Investments	F/N	Х	
	Pre	E		Losses on Disposition of Borrowings	F	X	
	Pre	Е		Unrealized Losses	F/N	Х	
7	Pre	Е		Other Losses	F/N	X	
7	Pre	Е		Extraordinary Items	N		
7	Pre	Е	7500	Distribution of Income - Dividend	F/N	X	
7	Pre	E	7600	Changes in Actuarial Liability	N		
8. Earned	Revenu	иe					
9. Non-Fe							
	Pre	E		Revenue From Goods Sold	N	X	
	Pre	E		Contra Revenue for Goods Sold	N	Х	
	Pre	E		Revenue From Services Provided	N	Х	
	Pre	E		Contra Revenue for Services Provided	N	Х	
	Pre	E		Interest Revenue - Other	N	Х	
9	Pre	E	5311	Interest Revenue - Investments	N	Х	
				Interest Revenue - Loans Receivable/Uninvested			
9	Pre	E	5312	Funds	N	Х	
				Contra Revenue for Interest Revenue - Loans			
9	Pre	E	5317	Receivable	N	X	
				Contra Revenue for Interest Revenue -			
	Pre	Е		Investments	N	X	
9	Pre	Е		Contra Revenue for Interest Revenue - Other	N	Х	
			5320				
9	Pre	Е		Penalties, Fines, and Administrative Fees Revenue	N	Х	

Reclassified Statement of Net Cost for the Closing Package for Fiscal 2004 Reporting

	Pre /	Trial	USSGL		Fed. /	Exch. /	
Line No.	Post	Bal.	Acct.	USSGL Account Title	NonFed. /2	Nonexch.	Additional Information Required
			5329	Contra Revenue for Penalties, Fines, and			
	Pre	E		Administrative Fees	N	X	
9	Pre	E	5400	Benefit Program Revenue	N	Х	
9	Pre	E	5409	Contra Revenue for Benefit Program Revenue	N	Х	
9	Pre	E	5500	Insurance and Guarantee Premium Revenue	N	Х	
				Contra Revenue for Insurance and Guarantee			
9	Pre	E	5509	Premium Revenue	N	X	
9	Pre	E	5900	Other Revenue	N	Х	
9	Pre	E	5909	Contra Revenue for Other Revenue	N	Х	
9	Pre	E	5990	Collections for Others	N	X	
9	Pre	E	5991	Accrued Collections for Others	N	Х	
9	Pre	E	7110	Gains on Disposition of Assets - Other	N	Х	
9	Pre	E	7111	Gains on Disposition of Investments	N	Х	
9	Pre	E	7180	Unrealized Gains	N	Х	
9	Pre	Е	7190	Other Gains	N	Х	
10. Federa	l al Earne	d Reve	nue				
10 1 Bono	fit Prog	ram Po	venues (RC	26) /3			
	Pre	E E		Benefit Program Revenue	F	X	
10.1	Pie	=	5400	Benefit Program Revenue	<u> </u>	^	
			(RC 24) /3				
	Pre Pre	E	5100	Revenue From Goods Sold	F	X	
10.2	Pre Pre	E	5200	Revenue From Services Provided	F	X	
10.2	Pre	Е	5900	Other Revenue	F	Х	
10 3 Fodo	ral Soci	ıritias lı	ntarest Rev	enues Investments (RC 3) /3			
	Pre	E		Interest Revenue - Investments	F	Х	
	Pre	Ē		Gains on Disposition of Investments	F	X	
	Pre Pre	E		Unrealized Gains	F	X	

Reclassified Statement of Net Cost for the Closing Package for Fiscal 2004 Reporting

	Pre /	Trial	USSGL		Fed. /	Exch. /	
Line No.	Post	Bal.	Acct.	USSGL Account Title	NonFed. /2	Nonexch.	Additional Information Required
10.4 Borro	owings	Interest	Revenues	and Other Revenues (RC 5) /3			
				Interest Revenue - Loans Receivable/Uninvested			
10.4	Pre	E	5312	Funds	F	Х	Department of the Treasury Only
10.5 Borro	l owing G	iains (R	C 6) /3				
	Pre	E		Gains on Disposition of Borrowings	F	Х	Department of the Treasury Only
10.5	Pre	Е		Other Gains	F	Х	
10.6 Othe	r Reven	ues Wit	 hout Recip	 rocal (RC 29) /3			
	Pre	E		Contra Revenue for Goods Sold	F	Х	
	Pre	E		Contra Revenue for Services Provided	F	X	
	Pre	E		Interest Revenue - Other	F	X	
10.6	Pre	Е	5319	Contra Revenue for Interest Revenue - Other	F	х	
10.6	Pre	E		Penalties, Fines, and Administrative Fees Revenue	F	Х	
10.6	Pre	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	F	Х	
	Pre	E		Contra Revenue for Benefit Program Revenue	F	Х	
	Pre	E		Contra Revenue for Other Revenue	F	Х	
	Pre	E		Collections for Others	F		
10.6	Pre	E	5991	Accrued Collections for Others	F		
11. Total F	ederal	Earned	Revenue (CALC (10.110.6)			
12. Depar	tment T	 Total Ea	 rned Rever	 nue CALC (9 + 10)			
	Pre	E		Revenue From Goods Sold	F/N	Х	
	Pre	E		Contra Revenue for Goods Sold	F/N	Х	
	Pre	E		Revenue From Services Provided	F/N	Х	
	Pre	E		Contra Revenue for Services Provided	F/N	X	
	Pre	E		Interest Revenue - Other	F/N	X	
	Pre	E		Interest Revenue - Investments	F/N	Х	
		_		Interest Revenue - Loans Receivable/Uninvested			
12	Pre	E	5312	Funds	F/N	X	

Reclassified Statement of Net Cost for the Closing Package for Fiscal 2004 Reporting

USSGL Account Attribute /1

	Pre /	Trial	USSGL		Fed. /	Exch. /	
Line No.	Post	Bal.	Acct.	USSGL Account Title	NonFed. /2	Nonexch.	Additional Information Required
				Contra Revenue for Interest Revenue - Loans			
12	Pre	E	5317	Receivable	N	X	
				Contra Revenue for Interest Revenue -			
12	Pre	E	5318	Investments	N	X	
12	Pre	E	5319	Contra Revenue for Interest Revenue - Other	F/N	X	
10	Des	_	5320		□ /N I	V	
12	Pre	E		Penalties, Fines, and Administrative Fees Revenue	F/N	X	
12	Pre	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	F/N	Х	
	Pre	E	5400	Benefit Program Revenue	F/N	Х	
12	Pre	E		Contra Revenue for Benefit Program Revenue	F/N	Х	
12	Pre	E	5500	Insurance and Guarantee Premium Revenue	N	X	
			5509	Contra Revenue for Insurance and Guarantee			
12	Pre	E		Premium Revenue	N	X	
12	Pre	E	5900	Other Revenue	F/N	Х	
12	Pre	E	5909	Contra Revenue for Other Revenue	F/N	X	
12	Pre	E	5990	Collections for Others	N	X	
	Pre	E	5991	Accrued Collections for Others	N	Х	
12	Pre	E	7110	Gains on Disposition of Assets - Other	N	Х	
	Pre	E		Gains on Disposition of Investments	F/N	Х	
	Pre	Е		Gains on Disposition of Borrowings	F	Х	
	Pre	E		Unrealized Gains	F/N	Х	
12	Pre	E	7190	Other Gains	F/N	Х	
3 Net Co	et of O	 neration	ns CALC (2	<u> </u> 			

Footnotes:

- 1. Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
- 2. USSGL account attribute domain "F" excludes intradepartmental amounts.
- 3. For RC (Reciprocal Category) detail information, see TFM Volume I, Part 2 Chapter 4700 Agency Reporting Requirements for the Financial Report of the United States Government, Appendix 7

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	,		,	T		ount Attribute /	
	Pre/	Trial		USSGL Account	Fed./	Exch./	Additional Information Required
No.	Post	Bal.	Account	Title	NonFed. /2	Nonexch.	
1	Beginning	Net F	Position Ba	ance			
	Pre	В		Unexpended Appropriations - Cumulative			
		В		Cumulative Results of Operations			
	Pre	E		Unexpended Appropriations - Prior-Period			
	1 10	-	0100	Adjustments - Restated			
1	Pre	E	5708	Expended Appropriations - Prior-Period	-		
'	1 10	-	3700	Adjustments - Restated			
1	Pre	E	7401	Prior-Period Adjustments - Restated	+		
	FIE		7401	Hor-r endu Aujustments - Nestateu			
-	Non Fodo	rol Drie	Poriod A	l djustments (Not Restated)			
					- N		
	Pre	E	7400	Prior-Period Adjustments - Not Restated	N		
		<u> </u>	<u> </u>				
		ior Pe		ments (Not Restated) (RC-29)	-	 	
3	Pre	E	3109	Unexpended Appropriations - Prior-Period			
				Adjustments - Not Restated			
3	Pre	E	5709	Expended Appropriations - Prior-Period			
				Adjustments - Not Restated			
3	Pre	Е	7400	Prior-Period Adjustments - Not Restated	F		
4	Adjusted E	Beginn	ing Net Po	sition Balance CALC (13)			
5	Non-Feder	ral Nor	n-Exchange	Revenue			
5.1	Individual	Incom	e Tax and	Tax Withholdings			
5.1	Pre	E	5800	Tax Revenue Collected	N	T	Related to individual income tax and tax withholdings - Department of the
							Treasury only
5.1	Pre	E	5801	Tax Revenue Accrual Adjustment	N	Т	Related to individual income tax and tax withholdings - Department of the
							Treasury only
5.1	Pre	E	5809	Contra Revenue for Taxes	N	Т	Related to individual income tax and tax withholdings - Department of the
							Treasury only
5.1	Pre	E	5890	Tax Revenue Refunds	N	Т	Related to individual income tax and tax withholdings - Department of the
							Treasury only
	Corporation						
		E		Tax Revenue Collected	N	Т	Related to corporation income tax - Department of the Treasury only
	Pre	E		Tax Revenue Accrual Adjustment	N	Т	Related to corporation income tax - Department of the Treasury only
	Pre	E		Contra Revenue for Taxes	N	Т	Related to corporation income tax - Department of the Treasury only
5.2	Pre	E	5890	Tax Revenue Refunds	N	Т	Related to corporation income tax - Department of the Treasury only
	Unemploy						
		E		Tax Revenue Collected	N	T	Related to unemployment taxes
		Е		Tax Revenue Accrual Adjustment	N	T	Related to unemployment taxes
	Pre	Е		Contra Revenue for Taxes	N	T	Related to unemployment taxes
5.3	Pre	E	5890	Tax Revenue Refunds	N	T	Related to unemployment taxes
5.4	Excise Tax	xes					
5.4	Pre	E	5800	Tax Revenue Collected	N	Т	Related to excise taxes
		E		Tax Revenue Accrual Adjustment	N	Т	Related to excise taxes
		E		Contra Revenue for Taxes	N	Т	Related to excise taxes
	Pre	E		Tax Revenue Refunds	N	Ť	Related to excise taxes

			•			ount Attribute /1	·
					Fed./	Exch./	Additional Information Required
No.	Post	Bal.	Account	Title	NonFed. /2	Nonexch.	
5.5	Estate and	Gift T	axes				
5.5	Pre	E	5800	Tax Revenue Collected	N	T	Related to estate and gift taxes - Department of the Treasury only
5.5	Pre	E	5801	Tax Revenue Accrual Adjustment	N	T	Related to estate and gift taxes - Department of the Treasury only
5.5	Pre	E	5809	Contra Revenue for Taxes	N	Т	Related to estate and gift taxes - Department of the Treasury only
5.5	Pre	E	5890	Tax Revenue Refunds	N	T	Related to estate and gift taxes - Department of the Treasury only
5.6	Customs D	Outies					
5.6	Pre	E	5800	Tax Revenue Collected	N	T	Related to custom duties - Department of the Treasury only
5.6	Pre	E	5801	Tax Revenue Accrual Adjustment	N	T	Related to custom duties - Department of the Treasury only
5.6	Pre	E	5809	Contra Revenue for Taxes	N	T	Related to custom duties - Department of the Treasury only
5.6	Pre	E	5890	Tax Revenue Refunds	N	T	Related to custom duties - Department of the Treasury only
5.7	Other Taxe	s and	Receipts				
5.7	Pre	E	5311	Interest Revenue - Investments	N	T	
5.7	Pre	E	5312	Interest Revenue - Loans			
				Receivable/Uninvested Funds	N	Т	
5.7	Pre	Е		Contra Revenue for Interest Revenue - Loans			
				Receivable	N	Т	
5.7	Pre	E	5318	Contra Revenue for Interest Revenue -			
				Investments	N	Т	
5.7	Pre	E	5800	Tax Revenue Collected	N	Т	Related to other taxes
		E		Tax Revenue Accrual Adjustment	N	Т	Related to other taxes
5.7	Pre	E		Contra Revenue for Taxes	N	Т	Related to other taxes
5.7	Pre	Е	5890	Tax Revenue Refunds	N	Т	Related to other taxes
		Е	5310	Interest Revenue - Other	N	Т	
		Е	5319	Contra Revenue for Interest Revenue - Other	N	T	
		E		Penalties, Fines, and Administrative Fees			
				Revenue	N	Т	
5.7	Pre	E	5329	Contra Revenue for Penalties, Fines, and			
				Administrative Fees	N	Т	
5.7	Pre	Е	5400	Benefit Program Revenue	N	Т	
		E		Contra Revenue for Benefit Program			
				Revenue	N	Т	
5.7	Pre	E	5600	Donated Revenue - Financial Resources	N	Т	
		E		Contra Revenue for Donations - Financial			
				Resources	N	Т	
5.7	Pre	E	5610	Donated Revenue - Nonfinancial Resources	N	Т	
		E		Contra Donated Revenue - Nonfinancial		<u>'</u>	
0.1		_		Resources	N	т	
5.7	Pre	E		Other Revenue	N N	'	
		E		Contra Revenue for Other Revenue	N	Ť	
		E		Collections for Others	N	Ť	
		E		Accrued Collections for Others	N	Ť	
		E		Gains on Disposition of Assets - Other	N	Ť	
		E E		Gains on Disposition of Investments	N	T T	
		E E		Unrealized Gains	N	Ť	
		E		Other Gains	N N	T T	
		E E		Losses on Disposition of Assets - Other	N	T T	
		E E		Losses on Disposition of Investments	N N	<u>'</u> T	
		E E		Unrealized Losses	N N	T	
		<u>E</u> E		Other Losses	N N	T	
		<u>E </u>		Distribution of Income - Dividend	N N	<u> </u>	
5.7	rie		7500	Distribution of income - Dividend	IN	<u> </u>	

						ount Attribute /1	
Line	Pre/	Trial	USSGL	USSGL Account	Fed./	Exch./	Additional Information Required
No.	Post	Bal.	Account	Title	NonFed. /2	Nonexch.	·
5.8	Miscellane	ous F	rned Reve	enue	1		As defined in TFM, Volume I, Part 2, Chapter 4700, Reporting Requirements
5.5	oconane	. Jus = (······································	1		for the Financial Report of the United States Government
—		1			 		is the imanoid report of the office office officer
E 0	Total Non	Fodora	l Non Eval	l hange Revenue CALC (5.15.8)	 		
5.9	TOTAL NOTE	-reuera	II NOII-EXC	lange Revenue CALC (5.15.6)			
_	Fada:! *!	<u> </u>	hanne D:	<u> </u>	-		
6	Federal No	on-Exc	nange Rev	enue I			
				<u> </u>			
6.1	Federal Se		s Interest I	Revenue (Non-Exchange) (RC 04) /3			
6.1	Pre	E	5311	Interest Revenue - Investments	F	Т	
6.2	Borrowing		est Revenu	ue (Non-Exchange) (RC 07) /3			
6.2	Pre	E	5312	Interest Revenue - Loans	_		
		<u> </u>		Receivable/Uninvested Funds	F	T	
6.3	Benefit Pr	ogram	Revenue (Non-Exchange) (RC-08) /3			
		Ē		Benefit Program Revenue	F	T	
				<u> </u>			
6.4	Other Tax	es and	Receipts (RC 29) /3			
		E		Tax Revenue Collected	F	Т	
		E		Tax Revenue Accrual Adjustment	F	· T	
		E		Contra Revenue for Taxes	F	Ť	
		E		Tax Revenue Refunds	F	T	
0.4	1 10	_	5090	Tax Meverine Meining		'	
0.5	Total Fact	wal Ne	- Evol	a Bayanya CALC (6.4 C.4)	-		
6.5	rotal Fede	rai NOI	ı-⊏xcnang	e Revenue CALC (6.16.4)	 		
<u> </u>	<u> </u>	<u> </u>			-		
7	Budgetary	Finan	cing Sourc	es:			
		<u> </u>			ļ		
	Appropria						
7.1	Pre	E	3101	Unexpended Appropriations - Appropriations	1		
				Received			
7.2	Unexpend	ed Apr	ropriation	s Transferred-In (RC 28) /3			
		E		Unexpended Appropriations - Transfers-In	F		
7.3	Unexpend	ed Apr	ropriation	s Transferred-Out (RC 28) /3			
		E		Unexpended Appropriations - Transfers-Out	F		
		Ι	0.00		<u> </u>		
7 /	Other Adio	ıstman	ts (Rescise	sions, etc.) (RC-29) /3			
		E		Unexpended Appropriations - Adjustments	 		
		E		Other Financing Sources	F		
7.4	rie		5/90	Other Financing Sources	F		
- -	A	41	(50	100 (0	 		
	Appropria				-		
	Pre	E		Unexpended Appropriations - Used			
7.5	Pre	Е	5700	Expended Appropriations	ļ		
		<u> </u>					
			ransfers-Ir	(RC 19) /3			
7.6	Pre	E	5740	Appropriated Earmarked Receipts			
1				Transferred In	F		
7.6	Pre	E	5750				
			1.50	Expenditure Financing Sources - Transfers-In	F		
7.6	Pre	Е	5755	Nonexpenditure Financing Sources -	 		
1.0		l ⁻		Transfers-In	F		
L	<u> </u>	l		Transists III	<u> </u>	l	

Line	Pre/	Trial	USSGL	USSGL Account	Fed./	Exch./	Additional Information Required
	Post	Bal.		Title	NonFed. /2	Nonexch.	
			1.0000				
77	Annronri	ations 1	Fransfers-C	Out (RC 19) /3			
	Pre	E		Appropriated Earmarked Receipts			
1.1	rie	_	5745	Transferred Out	F		
77	Pre	E	5700	Expenditure Financing Sources - Transfers-	Г		
1.1	Pie	E	5/60	=	_		
77	Pre	E	5705	Out Nonexpenditure Financing Sources -	F		
1.1	Pre	E	5/65		_		
				Transfers-Out	F		
		⊥	Ļ	<u> </u>			
			Sources (
	Pre	E		Interest Revenue - Other	F	Т	
7.8	Pre	E	5317	Contra Revenue for Interest Revenue - Loans		_	
				Receivable	F	Т	
7.8	Pre	E	5318	Contra Revenue for Interest Revenue -			
				Investments	F	Т	
	Pre	E		Contra Revenue for Interest Revenue - Other	F	T	
7.8	Pre	Е	5320	Penalties, Fines, and Administrative Fees			
				Revenue	F	T	
7.8	Pre	E	5329	Contra Revenue for Penalties, Fines, and			
				Administrative Fees	F	Т	
7.8	Pre	Е	5409	Contra Revenue for Benefit Program			
				Revenue	F	Т	
7.8	Pre	Е	5790	Other Financing Sources	F		
7.8	Pre	Е		Adjustment of Appropriations Used			
	Pre	Е	5900	Other Revenue	F	Т	
	Pre	E	5909	Contra Revenue for Other Revenue	F	Т	
	Pre	Е	5990	Collections for Others	F	Т	
	Pre	E	5991	Accrued Collections for Others	F	T	
	Pre	E		Gains on Disposition of Investments	F	T	
	Pre	E		Gains on Disposition of Borrowings	F	Ť	
	Pre	E	7180	Unrealized Gains	F	Ť	
	Pre	E		Other Gains	F	Ť	
	Pre	E		Losses on Disposition of Investments	F	Ť	
	Pre	E		Losses on Disposition of Borrowings	F	<u>'</u>	
	Pre	E		Unrealized Losses	F	<u>'</u> T	
	Pre	E		Other Losses	F	<u>'</u> T	
		E		Distribution of Income - Dividend	F	T	
7.8	Pre	E	/500	Distribution of income - Dividend	F -	1	
	T-4-1 F	1	Financia	0	1	1	
7.9	rotal Bud	igetary	Financing	Sources CALC (7.17.8)			
		1	<u> </u>				
	Other Fin						
				pursement (RC 18) /3			
8.1	Pre	E	5720	Financing Sources Transferred In Without			
				Reimbursement	F		

Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2004 Reporting USSGL Account Attribute /1

Line	Pre/	Trial	USSGL	USSGL Account	Fed./	Exch./	Additional Information Required
No.	Post	Bal.	Account	Title	NonFed. /2	Nonexch.	
8.2	Transfers-	Out Wi	thout Rein	bursement (RC 18) /3			
8.2	Pre	E	5730	Financing Sources Transferred Out Without			
				Reimbursement	F		
8.3	Imputed F	inancir	ng Sources	(RC 25) /3			
8.3	Pre	Е	5780	Imputed Financing Sources	F		
8.4	Total Othe	r Finar	ncing Sour	ces CALC (8.18.3)			
9	Net Cost of	f Oper	ations (+/-)				

Footnotes:

- 1. Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
- 2. USSGL account attribute domain "F" excludes intradepartmental amounts.

10 Ending Net Position Balance CALC (4 + 5.9 + 6.5 + 7.9 + 8.4) - 9)

For RC (Reciprocal Category) detail information, see TFM Volume I, Part 2 - Chapter 4700
Agency Reporting Requirements for the Financial Report of the United States Government, Appendix 7

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ine No	Pre/Post	Trial	USSGL	USSGL Account Title	USSGL	Additional Information Required
		Bal.	Acct.		Account	
					Attribute /1	
					Federal/	
					NonFederal	
					/2	
	Assets				<i>'-</i>	
	7.100010					
	Non-Federa	l				
		Ī				
.1	Cash and O	ther Mon	etary Asset	'S		
	Pre	E	1110	Undeposited Collections	N	
	Pre	E	1120	Imprest Funds	N	
	Pre	E	1130	Funds Held by the Public	N	
	Pre	E	1190	Other Cash	N	
	Pre	E	1195	Other Monetary Assets	N	
	Pre	Ē	1200	Foreign Currency	N	
	Pre	E	1532	Seized Cash Deposited	N	
	Pre	E	1531	Seized Monetary Instruments	N	
		1		· , · · · · ·		
.2	Accounts R	eceivable	e, Net			
	Pre	E	1310	Accounts Receivable	N	
	Pre	E	1319	Allowance for Loss on Accounts Receivable	N	
	Pre	E	1320	Employment Benefit Contributions Receivable	N	
	Pre	E	1340	Interest Receivable	N	Related to accounts receivable
	Pre	E	1349	Allowance for Loss on Interest Receivable	N	Related to accounts receivable
	Pre	E	1360	Penalties, Fines, and Administrative Fees Receivable	N	Related to accounts receivable
	Pre	F	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N	Related to accounts receivable
		_	.000	7 Michael Co. 2000 Chi i Chalasco, i moo, and 7 animica are 1 000 1 too 1 too 1		Treated to descent recentable
.3	Loans Rece	ivable				
	Pre	E	1340	Interest Receivable	N	Related to loans receivable
	Pre	E	1349	Allowance for Loss on Interest Receivable	N	Related to loans receivable
	Pre	E	1350	Loans Receivable	N	
	Pre	E	1359	Allowance for Loss on Loans Receivable	N	
	Pre	E	1360	Penalties, Fines, and Administrative Fees Receivable	N	Related to loans receivable
	Pre	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N	Related to loans receivable
	Pre	E	1399	Allowance for Subsidy	N N	
	Pre	E	1551	Foreclosed Property	N	
	Pre	E	1559	Foreclosed Property - Allowance	N	
	† · -	<u> </u>			1	
.4	Taxes Rece	ivable				
	Pre	lE	1325	Taxes Receivable	N	
	Pre	E	1329	Allowance for Loss on Taxes Receivable	N N	
	Pre	E	1340	Interest Receivable	N	Related to taxes receivable
	Pre	E	1349	Allowance for Loss on Interest Receivable	N	Related to taxes receivable
	Pre	Ē	1360	Penalties, Fines, and Administrative Fees Receivable	N	Related to taxes receivable
/ 4		F	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N	Related to taxes receivable
	Pre	ΙE		- management and a contraction of the contraction o		1
	Pre	E	.000			
2.4						
2.4 . 5	Inventory ar	nd Relate	ed Property	Operating Materials and Supplies Held for Use	N	
2.4 .5 2.5	Inventory as	nd Relate	ed Property	Operating Materials and Supplies Held for Use Operating Materials and Supplies Held in Reserve for Future Use	N N	
2.4 2.5 2.5	Inventory as Pre Pre	nd Relate	1511 1512	Operating Materials and Supplies Held in Reserve for Future Use	N	
2.4 .5 2.5 2.5 2.5	Inventory as Pre Pre Pre	nd Relate	ed Property 1511 1512 1513	Operating Materials and Supplies Held in Reserve for Future Use Operating Materials and Supplies - Excess, Obsolete, and Unserviceable	N N	
2.4 2.5 2.5 2.5 2.5 2.5	Inventory as Pre Pre	nd Relate	1511 1512	Operating Materials and Supplies Held in Reserve for Future Use	N	

ine No.	Pre/Post	Trial	USSGL	USSGL Account Title	USSGL	Additional Information Required
		Bal.	Acct.		Account	
					Attribute /1	
					Federal/	
					NonFederal	
					/2	
2.5	Pre	E	1522	Inventory Held in Reserve for Future Sale	N	
2.5	Pre	E	1523	Inventory Held for Repair	N	
	Pre	E	1524	Inventory - Excess, Obsolete, and Unserviceable	N	
	Pre	E	1525	Inventory - Raw Materials	N	
	Pre	E	1526	Inventory - Work-in-Process	N	
2.5	Pre	E	1527	Inventory - Finished Goods	N	
2.5	Pre	E	1529	Inventory - Allowance	N	
2.5	Pre	E	1541	Forfeited Property Held for Sale	N	
2.5	Pre	E	1542	Forfeited Property Held for Donation or Use	N	
2.5	Pre	E	1549	Forfeited Property - Allowance	N	
2.5	Pre	E	1561	Commodities Held Under Price Support and Stabilization Support Programs	N	
2.5	Pre	E	1569	Commodities - Allowance	N	
2.5	Pre	E	1571	Stockpile Materials Held in Reserve	N	
2.5	Pre	E	1572	Stockpile Materials Held for Sale	N	
2.5	Pre	E	1591	Other Related Property	N	
2.5	Pre	E	1599	Other Related Property - Allowance	N	
;	Property, P	lant, and	Equipment			
2.6	Pre	E	1711	Land and Land Rights	N	
2.6	Pre	E	1712	Improvements to Land	N	
2.6	Pre	E	1719	Accumulated Depreciation on Improvements to Land	N	
2.6	Pre	E	1720	Construction-in-Progress	N	
2.6	Pre	E	1730	Buildings, Improvements, and Renovations	N	
2.6	Pre	E	1739	Accumulated Depreciation on Buildings, Improvements, and Renovations	N	
2.6	Pre	E	1740	Other Structures and Facilities	N	
2.6	Pre	E	1749	Accumulated Depreciation on Other Structures and Facilities	N	
2.6	Pre	E	1750	Equipment	N	
2.6	Pre	E	1759	Accumulated Depreciation on Equipment	N	
2.6	Pre	E	1810	Assets Under Capital Lease	N	
2.6	Pre	E	1819	Accumulated Depreciation on Assets Under Capital Lease	N	
2.6	Pre	E	1820	Leasehold Improvements	N	
2.6	Pre	E	1829	Accumulated Amortization on Leasehold Improvements	N	
	Pre	E	1830	Internal-Use Software	N	
	Pre	E	1832	Internal-Use Software in Development	N	
	Pre	E	1839	Accumulated Amortization on Internal-Use Software	N	
	Pre	E	1840	Other Natural Resources	N	
	Pre	E	1849	Allowance for Depletion	N	
	Pre	E	1890	Other General Property, Plant, and Equipment	N	
	Pre	E	1899	Accumulated Depreciation on Other General Property, Plant, and Equipment	N	
,	Other Asse	ts				
	Pre	E	1410	Advances to Others	N	
	Pre	E	1450	Prepayments	N	
	Pre	E	1340	Interest Receivable	N	Related to investments
	Pre	E	1349	Allowance for Loss on Interest Receivable	N	Related to investments
	Pre	E	1618	Market Adjustment - Investments	N	
	Pre	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N	
	Pre	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	N	
	Pre	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	N	<u> </u>

				e Closing Package for Fiscal 2005 Reporting		
	Pre/Post	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute /1 Federal/	Additional Information Required
					NonFederal	
		<u> </u>			/2	
2.7	Pre	E	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public	N	
				Debt Securities		
	Pre	E	1690	Other Investments	N	
2.7	Pre	E	1990	Other Assets	N	
		<u> </u>				
2.8	Total Non-F	ederal A	ssets CAL	C (2.12.7)		
2	Federal					
,	rederai					
3.1	Fund Balan	ce With 1	Freasury			
	Pre	le	1010	Fund Balance With Treasury	1	
0.1		-	1.0.0	- Daniel Committee Committ		
3.2	Investment	s (RC 1)	/3			
	2 Pre	È	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	
	Pre	E	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	
	2 Pre	E	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	
3.2		E	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau	F	
	Pre			of the Public Debt		
3.2	Pre	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	F	
3.2	Pre Pre	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	F	
3.2	Pre Pre	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	F	
3.2	Pre	E	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	F	
3.2		E	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	
3.2		E	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	
3.2	Pre	E	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	
3.2	Pre Pre	E	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F	
3.2	Pre Pre	E	1639	Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F	
3.2	Pre Pre	E	1690	Other Investments	F	
	ļ	<u> </u>				
3.3	Accounts R				_	
3.3	Pre	E	1310	Accounts Receivable	F	
	1	l 	(DO 0) (C			
3.4	Interest Red	ceivable (Interest Presidents	_	
3.4	Pre	E	1340	Interest Receivable	F	
3.5	Loans Rece	ivable (P	PC 17) /3			
	Pre	F	1350	Loans Receivable	F	
0.0	1	_	.500	200.10 1 1000.10010	·	
3.6	Transfers R	eceivable	e (RC 27)	13		
	Pre	E	1330	Receivable for Transfers of Currently Invested Balances	F	
	Pre	E	1335	Expenditure Transfers Receivable	F	
3.7	Benefit Pro	gram Coi	ntribution F	Receivable (RC 21) /3		
3.7	Pre	E	1320	Employment Benefit Contributions Receivable	F	
_		_				

				Closing Package for Fiscal 2005 Reporting		
Line No.	Pre/Post			USSGL Account Title	USSGL	Additional Information Required
		Bal.	Acct.		Account	
					Attribute /1	
					Federal/	
					NonFederal	
					/2	
3.8		o Others		rments (RC 23) /3		
	Pre	E	1410	Advances to Others	F	
3.8	Pre	E	1450	Prepayments	F	
3.9		ts Withou		als (RC 29) /3		
	Pre	E	1319	Allowance for Loss on Accounts Receivable	F	
	Pre	E	1349	Allowance for Loss on Interest Receivable	F	
	Pre	E	1359	Allowance for Loss on Loans Receivable	F	
	Pre	E	1360	Penalties, Fines, and Administrative Fees Receivable	F	
	Pre	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	F	
	Pre	E	1618	Market Adjustment - Investments	F	
	Pre	E	1921	Receivable From Appropriations	F	Do not use without permission from Treasury or OMB.
3.9	Pre	E	1990	Other Assets	F	
		<u> </u>				
3.10	Total Federa	aı Assets	CALC (3.1	I3.9)		
	T-4-1 A 4	- 0410	(0.0 + 0.40)			
4	Total Asset	S CALC	(2.8 + 3.10)			
_	1.1-1-11141					
5	Liabilities:					
	Non-Federa					
0 C 4						
6.1	Accounts P Pre	ayabie	2110	A security Develop	N	
	Pre	E	2110 2120	Accounts Payable Disbursements in Transit	N	
	Pre	F	2140	Accrued Interest Payable	N N	Related to accounts payable
	Pre	E	2960	Accounts Payable From Canceled Appropriations	N	Related to accounts payable
0.1	FIE	_	2900	Accounts Fayable From Canceled Appropriations	IN	
6.2	Federal Deb	t Socurit	ice Hold by	the Public		
	Pre	E Securit	2140	Accrued Interest Payable	N	Related to interest on the debt
6.2	Pre	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	N	Theiated to interest on the debt
0.2		_	2330	Securities issued by Federal Agencies officer General and Special Financing Admonty	IN .	
6.2	Pre	E	2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	N	
6.2	Pre	E	2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	N	
6.2	Pre	E	2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under	N	
0.2	1116	_	2000	General and Special Financing Authority	IN	
		-	-	Seneral and Special Pillanding Admonty		
6.3	Fodoral Em	nloves s	d Votoron	l Benefits Payable	+	
	Pre	F	2213	Employer Contributions and Payroll Taxes Payable	N	
	Pre	F	2215	Other Post-Employment Benefits Due and Payable	N	
	Pre	F	2216	Pension Benefits Due and Pavable to Beneficiaries	N	
	Pre	E	2217	Benefit Premiums Payable to Carriers	N	
	Pre	E	2218	Life Insurance Benefits Due and Payable to Beneficiaries	N	
	Pre	E	2290	Other Unfunded Employment Related Liability	N	
	Pre	E	2610	Actuarial Pension Liability	N	
	Pre	F	2620	Actuarial Health Insurance Liability	N	
	Pre	Ē	2630	Actuarial Life Insurance Liability	N	
	Pre	F	2650	Actuarial FECA Liability	N	
0.0	1. 10			recounter. Lort Endontry	1.8	l

Line No.	Pre/Post	Trial	USSGL	USSGL Account Title	USSGL	Additional Information Required
		Bal.	Acct.		Account	
					Attribute /1	
					Federal/	
					NonFederal	
					/2	
6.3	Pre	E	2690	Other Actuarial Liabilities	N	VA benefits only

	classified Balance Sheet for the Closing Package for Fiscal 2005 Reporting								
	Pre/Post	Trial Bal.		USSGL Account Title	USSGL Account	Additional Information Required			
					Attribute /1				
			1		Federal/				
					NonFederal				
					/2				
6.4	Environme	ntal and I	Disposal Lia	abilities					
	Pre	E	2995	Estimated Cleanup Cost Liability	N				
				,					
6.5	Benefits Du	e and Pa	vable						
	Pre	E	2160	Entitlement Benefits Due and Payable	N				
				,					
6.6	Loan Guara	ntee Lial	oilities						
6.6	Pre	E	2180	Loan Guarantee Liability	N				
				,					
6.7	Other Liabi	lities							
6.7	Pre	E	2130	Contract Holdbacks	N				
	Pre	E	2190	Other Accrued Liabilities	N				
	Pre	E	2210	Accrued Funded Payroll and Leave	N				
	Pre	E	2211	Withholdings Payable	N				
6.7	Pre	E	2220	Unfunded Leave	N				
	Pre	E	2310	Advances From Others	N				
6.7	Pre	E	2320	Deferred Credits	N				
6.7	Pre	E	2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections	N				
6.7	Pre	E	2540	Participation Certificates	N				
6.7	Pre	E	2590	Other Debt	N				
6.7	Pre	E	2690	Other Actuarial Liabilities	N	Other than VA benefits			
6.7	Pre	E	2910	Prior Liens Outstanding on Acquired Collateral	N				
6.7	Pre	E	2920	Contingent Liabilities	N				
6.7	Pre	E	2940	Capital Lease Liability	N				
6.7	Pre	E	2980	Custodial Liability	N				
6.7	Pre	E	2990	Other Liabilities	N				
6.7	Pre	E	2995	Estimated Cleanup Cost Liability	N				
6.8	Total Non-F	ederal Li	abilities C	ALC (6.16.7)					
7	Federal								
7.1	Accounts P	ayable (F	RC 22) /3						
7.1	Pre	E	2110	Accounts Payable	F				
	Pre	E	2120	Disbursements in Transit	F				
7.1	Pre	E	2130	Contract Holdbacks	F				
7.1	Pre	E	2190	Other Accrued Liabilities	F				
7.1	Pre	E	2990	Other Liabilities	F				
7.2	Debt (RC 1)	/3							
7.2	Pre	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	F				
7.2	Pre	E	2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	F				
	Pre	E	2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	F				
7.2	Pre	E	2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	F				
7.2	Pre	E	2540	Participation Certificates	F				

				e Closing Package for Fiscal 2005 Reporting		
Line No.	Pre/Post	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute /1	Additional Information Required
					Federal/	
					NonFederal	
					/2	
7.3	Interest Pay	rable (BC	2) /2		12	
	Pre	E	2140	A served Interest Develo	F	
1.3	Pre	E	2140	Accrued Interest Payable	F	
	l	hite (DO	47) (0			
	Loans Paya			Directoral Develop to the Domestic of the Dublic Debt		
	Pre	E	2510	Principal Payable to the Bureau of the Public Debt	F	
	Pre	E	2520	Principal Payable to the Federal Financing Bank	F	
7.4	Pre	E	2590	Other Debt	F	
	Transfers P	ayable (F				
7.5	Pre	E	2150	Payable for Transfers of Currently Invested Balances	F	
7.5	Pre	E	2155	Expenditure Transfers Payable	F	
7.6	Benefit Pro	gram Co	ntribution F	Payable (RC 21) /3		
	Pre	E	2213	Employer Contributions and Payroll Taxes Payable	F	
7.6	Pre	E	2215	Other Post-Employment Benefits Due and Payable	F	
7.6	Pre	E	2225	Unfunded FECA Liability	F	
7.6	Pre	E	2290	Other Unfunded Employment Related Liability	F	
7.7	Advances F	rom Oth	ers and Det	ferred Credits (RC 23) /3		
	Pre	F	2310	Advances From Others	F	
	Pre	E	2320	Deferred Credits	F	
	110	_	2020	Bolomed Greate	- 	
7.8	Other Liahil	litios Witl	hout Recini	rocals (RC 29) /3		
	Pre	E	2170	Subsidy Payable to the Financing Account	F	
	Pre	E	2179	Contra Liability for Subsidy Payable to the Financing Account	F	
	Pre	E	2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections	F	
	Pre	_	2940	Capital Lease Liability	F	
	Pre		2940	Liability for Subsidy Related to Undisbursed Loans	F	
	Pre	E		Liability for Subsidy Related to Undisbursed Loans	F	
			2960	Accounts Payable From Canceled Appropriations		
	Pre	E	2970	Resources Payable to Treasury	F F	
7.8	Pre	E	2980	Custodial Liability	F	
		<u> </u>				
7.9	Total Feder	al Liabili	ties CALC	(7.17.8)		
8	Total Liabili	ities CAI	LC (6.8 + 7.9	9)		
9	Net Position	n:				
9.1	Unexpende	d Approp	oriation			
9.1	Pre	В	3100	Unexpended Appropriations - Cumulative		
9.1	Pre	E	3101	Unexpended Appropriations - Appropriations Received		
	Pre	E	3102	Unexpended Appropriations - Transfers-In	F	
	Pre	E	3103	Unexpended Appropriations - Transfers-Out	F	
	Pre	E	3106	Unexpended Appropriations - Adjustments		
	Pre	Ē	3107	Unexpended Appropriations - Used		
	Pre	E	3108	Unexpended Appropriations - Prior-Period Adjustments - Restated		
	Pre	F	3109	Unexpended Appropriations - Prior-Period Adjustments - Not Restated	- 	
J. I	. 10	<u> </u>	0100	Tomosponada Appropriationa - i nort enod Adjustinenta - Not Nestated		

ne No.	Pre/Post	Trial	USSGL		USSGL	Additional Information Required
		Bal.	Acct.		Account	
					Attribute /1	
					Federal/	
					NonFederal	
		<u> </u>			/2	
	Cumulative	Results				
	Pre	В	3310	Cumulative Results of Operations		
	Pre	E	5100	Revenue From Goods Sold	F/N	
	Pre	E	5109	Contra Revenue for Goods Sold	F/N	
	Pre	E	5200	Revenue From Services Provided	F/N	
	Pre	E	5209	Contra Revenue for Services Provided	F/N	
	Pre	E	5310	Interest Revenue - Other	F/N	
	Pre	E	5311	Interest Revenue - Investments	F/N	
	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N	
	Pre	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N	
	Pre	E	5318	Contra Revenue for Interest Revenue - Investments	F/N	
	Pre	E	5319	Contra Revenue for Interest Revenue - Other	F/N	
	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue	F/N	
	Pre	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	F/N	
	Pre	E	5400	Benefit Program Revenue	F/N	
	Pre	E	5409	Contra Revenue for Benefit Program Revenue	F/N	
9.2	Pre	E	5500	Insurance and Guarantee Premium Revenue	N	
9.2	Pre	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N	
9.2	Pre	E	5600	Donated Revenue - Financial Resources	N	
9.2	Pre	E	5609	Contra Revenue for Donations - Financial Resources	N	
9.2	Pre	E	5610	Donated Revenue - Nonfinancial Resources	N	
9.2	Pre	E	5619	Contra Donated Revenue - Nonfinancial Resources	N	
9.2	Pre	E	5700	Expended Appropriations		
9.2	Pre	E	5708	Expended Appropriations - Prior-Period Adjustments - Restated		
9.2	Pre	E	5709	Expended Appropriations - Prior-Period Adjustments - Not Restated		
9.2	Pre	E	5720	Financing Sources Transferred In Without Reimbursement	F	
9.2	Pre	E	5730	Financing Sources Transferred Out Without Reimbursement	F	
9.2	Pre	E	5740	Appropriated Earmarked Receipts Transferred In	F	
9.2	Pre	E	5745	Appropriated Earmarked Receipts Transferred Out	F	
9.2	Pre	E	5750	Expenditure Financing Sources - Transfers-In	F	
	Pre	E	5755	Nonexpenditure Financing Sources - Transfers-In	F	
	Pre	E	5760	Expenditure Financing Sources - Transfers-Out	F	
	Pre	E	5765	Nonexpenditure Financing Sources - Transfers-Out	F	
	Pre	E	5780	Imputed Financing Sources	F	
	Pre	E	5790	Other Financing Sources	F	
	Pre	E	5799	Adjustment of Appropriations Used		
	Pre	E	5800	Tax Revenue Collected	F/N	
	Pre	E	5801	Tax Revenue Accrual Adjustment	F/N	
	Pre	E	5809	Contra Revenue for Taxes	F/N	
	Pre	E	5890	Tax Revenue Refunds	F/N	
	Pre	Ē	5900	Other Revenue	F/N	
	Pre	E	5909	Contra Revenue for Other Revenue	F/N	
	Pre	E	5990	Collections for Others	F/N	
	Pre	F	5991	Accrued Collections for Others	F/N	
	Pre	E	6100	Operating Expenses/Program Costs	F/N	
	Pre	E	6190	Contra Bad Debt Expense - Incurred for Others	F/N	
	Pre	E	6199	Adjustment to Subsidy Expense	N	
	Pre	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal	F	
5.2	1 16	_	0010	Financing Bank	'	

Reclassified Balance Sheet for the Closing Package for Fiscal 2005 Reporting

Line No.	Pre/Post	Trial	USSGL	USSGL Account Title	USSGL	Additional Information Required
		Bal.	Acct.		Account	
					Attribute /1	
					Federal/	
					NonFederal	
					/2	
9.2	Pre	E	6320	Interest Expenses on Securities	F/N	
9.2	Pre	E	6330	Other Interest Expenses	F/N	
	Pre	E	6400	Benefit Expense	F/N	
9.2	Pre	E	6500	Cost of Goods Sold	N	
9.2	Pre	E	6610	Cost Capitalization Offset	N	
9.2	Pre	E	6710	Depreciation, Amortization, and Depletion	N	
	Pre	E	6720	Bad Debt Expense	F/N	
	Pre	E	6730	Imputed Costs	F	
	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources	F/N	
	Pre	E	6800	Future Funded Expenses	F/N	
9.2	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget	F	
				Authority (Unobligated)		
	Pre	E	6900	Nonproduction Costs	F/N	
	Pre	E	7110	Gains on Disposition of Assets - Other	N	
	Pre	E	7111	Gains on Disposition of Investments	F/N	
	Pre	E	7112	Gains on Disposition of Borrowings	F	
	Pre	E	7180	Unrealized Gains	F/N	
	Pre	E	7190	Other Gains	F/N	
	Pre	E	7210	Losses on Disposition of Assets - Other	N	
	Pre	E	7211	Losses on Disposition of Investments	F/N	
9.2	Pre	E	7212	Losses on Disposition of Borrowings	F	
	Pre	E	7280	Unrealized Losses	F/N	
	Pre	E	7290	Other Losses	F/N	
	Pre	E	7300	Extraordinary Items	N	
	Pre	E	7400	#N/A	F/N	
	Pre	E	7401	#N/A	F/N	
	Pre	E	7500	#N/A	F/N	
9.2	Pre	E	7600	#N/A	N	
10	Total Net P	osition (CALC (9.1 +	9.2)		
11	Total Liabil	ities and	Net Position	on CALC (8 + 10)		

Footnotes:

^{1.} Use USSGL account attribute domains as provided in USSGL TFM Section IV, page 4.

^{2.} The USSGL account attribute domain "F" excludes intradepartmental amounts.

^{3.} For RC (Reciprocal Category) detail information, see TFM Volume I, Part 2 - Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government, Appendix 7.

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Reclassified Statement of Net Cost for the Closing Package for Fiscal 2005 Reporting

	Pre /	Trial	USSGL		Fed. /	Exch. /	
Line No.	Post	Bal.	Acct.	USSGL Account Title	NonFed. /2	Nonexch.	Additional Information Required
	<u></u>						
1. Gross (Cost:						
2. Non-Fe	deral Gi	ross Co	<u>l</u>				
	Pre	E		Operating Expenses/Program Costs	N		
	Pre	E		Contra Bad Debt Expense - Incurred for Others	N		
	Pre	Ē		Adjustment to Subsidy Expense	N		
	Pre	E		Interest Expenses on Securities	N		
	Pre	Ē		Other Interest Expenses	N	1	
	Pre	Ē		Benefit Expense	N		
	Pre	Ē		Cost of Goods Sold	N		
	Pre	Ē		Applied Overhead	N		
	Pre	E		Cost Capitalization Offset	N		
	Pre	E		Depreciation, Amortization, and Depletion	N		
2	Pre	E		Bad Debt Expense	N		
2	Pre	Е	6790	Other Expenses Not Requiring Budgetary Resources	N		
2	Pre	E		Future Funded Expenses	N		
2	Pre	Е	6900	Nonproduction Costs	N		
2	Pre	E	7210	Losses on Disposition of Assets - Other	N	Х	
2	Pre	E	7211	Losses on Disposition of Investments	N	Х	
2	Pre	E	7280	Unrealized Losses	N	Х	
2	Pre	E	7290	Other Losses	N	X	
2	Pre	Е	7300	Extraordinary Items	N		
	Pre	Е		Distribution of Income - Dividend	N	Х	
2	Pre	E	7600	Changes in Actuarial Liability	N		
3. Interest	on Deb	t Held	 by the Publ	ic			+
J. 111131301	1	1				†	Department of the Treasury Only
4. Total No	on-Fede	eral Gro	ss Cost C	ALC (2 + 3)		1	

Reclassified Statement of Net Cost for the Closing Package for Fiscal 2005 Reporting

	Pre /	Trial	USSGL		Fed. /	Exch. /	
Line No.	Post	Bal.	Acct.	USSGL Account Title	NonFed. /2	Nonexch.	Additional Information Required
							-
5. Federal	Gross	Cost					
5.1 Benef	it Progr	am Cos	sts Related	to Exchange Transactions (RC 26) /3			
5.1	Pre	Е	6400	Benefit Expense	F		
				Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority			
5.1	Pre	E	6850	(Unobligated)	F		
E 2 Barat	it Drogg	om Car	to Boloted	to Nanayahanga Transastiana (BC 09) /2			
	Pre	IE		to Nonexchange Transactions (RC 08) /3 Benefit Expense	F		
5.2	Pre	E	6400	Employer Contributions to Employee Benefit Programs	Г		
				Not Requiring Current-Year Budget Authority			
5.2	Pre	Е	6850	(Unobligated)	F		
5.3 Impute							
5.2	Pre	Е	6730	Imputed Costs	F		
5.4 Buy/ S	ell Cost	(RC 24	1) /3				
	Pre	E		Operating Expenses/Program Costs	F		
	Pre	E		Other Expenses Not Requiring Budgetary Resources	F		
	Pre	Е		Future Funded Expenses	F		
5.4	Pre	Е		Nonproduction Costs	F		
5 5 5 · ·	10	 		Belefalta Francisco (BOO) (B			
				nse Related to Exchange Transactions (RC 3) /3	_		Description of all the Tenant Co.
	Pre	E		Interest Expenses on Securities	F		Department of the Treasury Only
	Pre	E		Losses on Disposition of Investments	F	X	
5.5	Pre	E	7280	Unrealized Losses	F	X	
5.6 Federa	ı al Secur	ities Int	erest Expe	l nse Related to Nonexchange Transactions (RC 4) /3			
	Pre	E		Interest Expenses on Securities	F		Department of the Treasury Only
	Pre	E		Losses on Disposition of Investments	F	Х	
5.6	Pre	E	7280	Unrealized Losses	F	Х	

Reclassified Statement of Net Cost for the Closing Package for Fiscal 2005 Reporting

	Pre /	Trial	USSGL		Fed. /	Exch. /	
Line No.	Post	Bal.	Acct.	USSGL Account Title	NonFed. /2	Nonexch.	Additional Information Required
5.7 Borrov	ving Inte	erest an	d Other Ex	penses Related to Exchange Transactions (RC 5) /3			
				Interest Expenses on Borrowing From the Bureau of the			
	Pre	E		Public Debt and/or the Federal Financing Bank	F		
5.7	Pre	E	6330	Other Interest Expenses	F		
5.8 Borrov	ving Inte	erest Ex	cpense Rel	ated to Nonexchange Transactions (RC 7) /3			
5.8	Pre	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	F		
5.9 Borrov	L vina Los	ses (R	C 6) /3				
		E		Other Losses	F	Х	
	Pre	E		Losses on Disposition of Borrowings	F	X	Department of the Treasury Only
5.10 Other	Costs V		Reciproca	ıls (RC 29) /3			
5.10		Е	6190	Contra Bad Debt Expense - Incurred for Others	F		
5.10		E	6720	Bad Debt Expense	F		
5.10	Pre	E		Distribution of Income - Dividend	F	Х	
6. Total Fe	deral G	ross Co	st CALC (5.15.10)			
7. Departn	nent Tot	al Gros	s Cost (Th	e line item, departmental total gross cost, is the full c	ost (Federal a	nd Non-Federal)	of
all prog	rams an	d/or en	tities of a c	department/agency) CALC (2 + 5)			
		Е	6100	Operating Expenses/Program Costs	F/N		
	Pre	Е	6190	Contra Bad Debt Expense - Incurred for Others	F/N		
7	Pre	E		Adjustment to Subsidy Expense	N		
			6310	Interest Expenses on Borrowing From the Bureau of the			
	Pre	E		Public Debt and/or the Federal Financing Bank	F		
7	Pre	E	6320	Interest Expenses on Securities	F/N		
7	Pre	E	6330	Other Interest Expenses	F/N		
7	Pre	E		Benefit Expense	F/N		
7	Pre	E	6500	Cost of Goods Sold	N		
	Pre	E		Applied Overhead	N		
7	Pre	E	6610	Cost Capitalization Offset	N		

Reclassified Statement of Net Cost for the Closing Package for Fiscal 2005 Reporting

	Pre /	Trial	USSGL		Fed. /	Exch. /	
Line No.	Post	Bal.	Acct.	USSGL Account Title	NonFed. /2	Nonexch.	Additional Information Required
7	Pre	Е	6710	Depreciation, Amortization, and Depletion	N		
7	Pre	E	6720	Bad Debt Expense	F/N		
7	Pre	E		Imputed Costs	F		
	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources	F/N		
7	Pre	E		Future Funded Expenses	F/N		
			6850	Employer Contributions to Employee Benefit Programs			
				Not Requiring Current-Year Budget Authority			
7	Pre	Е		(Unobligated)	F		
7	Pre	E	6900	Nonproduction Costs	F/N		
	Pre	Е		Losses on Disposition of Assets - Other	N	X	
7	Pre	E	7211	Losses on Disposition of Investments	F/N	X	
7	Pre	E	7212	Losses on Disposition of Borrowings	F	X	
7	Pre	E	7280	Unrealized Losses	F/N	X	
	Pre	Е	7290	Other Losses	F/N	X	
	Pre	Е	7300	Extraordinary Items	N		
7	Pre	E	7500	Distribution of Income - Dividend	F/N	X	
7	Pre	Е	7600	Changes in Actuarial Liability	N		
8. Earned	Revenu	ie I					
9. Non-Fed	doral Fa	rned P	avenue.				
	Pre	E		Revenue From Goods Sold	N	Х	
	Pre	E		Contra Revenue for Goods Sold	N	X	
	Pre	E		Revenue From Services Provided	N	X	
	Pre	E		Contra Revenue for Services Provided	N	X	
	Pre	E		Interest Revenue - Other	N	X	
	Pre	E		Interest Revenue - Investments	N	X	
9	Pre	Е	5312	Interest Revenue - Loans Receivable/Uninvested Funds	N	Х	
	D	_	5047	Contra Revenue for Interest Revenue - Loans	,	V	
	Pre	E		Receivable	N	X	
	Pre	E		Contra Revenue for Interest Revenue - Investments	N	X	
	Pre	E		Contra Revenue for Interest Revenue - Other	N	X	
9	Pre	Е		Penalties, Fines, and Administrative Fees Revenue	N	Х	
9	Pre	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	N	X	

Reclassified Statement of Net Cost for the Closing Package for Fiscal 2005 Reporting

	Pre /	Trial	USSGL		Fed. /	Exch. /	
Line No.	Post	Bal.	Acct.	USSGL Account Title	NonFed. /2	Nonexch.	Additional Information Required
9	Pre	Е	5400	Benefit Program Revenue	N	Х	
9	Pre	Е	5409	Contra Revenue for Benefit Program Revenue	N	Х	
9	Pre	Е	5500	Insurance and Guarantee Premium Revenue	N	Х	
				Contra Revenue for Insurance and Guarantee Premium			
	Pre	Е		Revenue	N	X	
	Pre	Е		Other Revenue	N	Х	
	Pre	Е		Contra Revenue for Other Revenue	N	Х	
9	Pre	Е		Collections for Others	N	Х	
	Pre	Е	5991	Accrued Collections for Others	N	Х	
	Pre	E		Gains on Disposition of Assets - Other	N	X	
9	Pre	Е	7111	Gains on Disposition of Investments	N	Х	
9	Pre	Е	7180	Unrealized Gains	N	X	
9	Pre	Е	7190	Other Gains	N	X	
10. Federa	I Earne	d Rever	nue				
			venues (RC	26) /3			
10.1	Pre	E	5400	Benefit Program Revenue	F	X	
	<u> </u>						
10.2 Buy/S							
10.2		Е		Revenue From Goods Sold	F	X	
10.2		E		Revenue From Services Provided	F	Х	
10.2	Pre	Е	5900	Other Revenue	F	X	
			,				
				enues Investments (RC 3) /3			
10.3		E		Interest Revenue - Investments	F	X	
10.3		E		Gains on Disposition of Investments	F	X	
10.3	Pre	Е	7180	Unrealized Gains	F	Х	
10 4 Barra	wings !	ntorest	Povenues	and Other Peyenues (PC 5) /2			
10.4 50110	wings ii I	nterest	Revenues	and Other Revenues (RC 5) /3			
10.4	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F	X	Department of the Treasury Only
							, , , , , , , , , , , , , , , , , , , ,
10.5 Borro	wing G	ains (R	C 6) /3				
10.5	Pre	E		Gains on Disposition of Borrowings	F	Х	Department of the Treasury Only
10.5		Е		Other Gains	F	Х	

Reclassified Statement of Net Cost for the Closing Package for Fiscal 2005 Reporting

	Pre /	Trial	USSGL		Fed. /	Exch. /	
Line No.	Post	Bal.	Acct.	USSGL Account Title	NonFed. /2	Nonexch.	Additional Information Required
10.6 Other	Revenu	ies Wit	hout Recip	rocal (RC 29) /3			
10.6	Pre	E	5109	Contra Revenue for Goods Sold	F	X	
10.6		Е	5209	Contra Revenue for Services Provided	F	X	
10.6	Pre	Е	5310	Interest Revenue - Other	F	X	
10.6	Pre	Е	5319	Contra Revenue for Interest Revenue - Other	F	X	
10.6	Pre	Е	5320	Penalties, Fines, and Administrative Fees Revenue	F	X	
			5329	Contra Revenue for Penalties, Fines, and Administrative			
10.6		Е		Fees	F	X	
10.6		Е		Contra Revenue for Benefit Program Revenue	F	Х	
10.6		E		Contra Revenue for Other Revenue	F	X	
10.6		E		Collections for Others	F		
10.6	Pre	E	5991	Accrued Collections for Others	F		
11. Total F	ederal I	arned	Revenue C	ALC (10.110.6)			
	<u> </u>	L	L				
				ue CALC (9 + 10)			
		Е		Revenue From Goods Sold	F/N	X	
	Pre	Е		Contra Revenue for Goods Sold	F/N	X	
	Pre	E		Revenue From Services Provided	F/N	X	
	Pre	E		Contra Revenue for Services Provided	F/N	X	
	Pre	E		Interest Revenue - Other	F/N	Х	
12	Pre	E	5311	Interest Revenue - Investments	F/N	Х	
12	Pre	Е	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N	X	
				Contra Revenue for Interest Revenue - Loans			
	Pre	Е		Receivable	N	X	
	Pre	Е	5318	Contra Revenue for Interest Revenue - Investments	N	Х	
	Pre	Е		Contra Revenue for Interest Revenue - Other	F/N	X	
12	Pre	Е	5320	Penalties, Fines, and Administrative Fees Revenue	F/N	X	

Reclassified Statement of Net Cost for the Closing Package for Fiscal 2005 Reporting

USSGL Account Attribute /1

	Pre /	Trial	USSGL		Fed. /	Exch. /	
Line No.	Post	Bal.	Acct.	USSGL Account Title	NonFed. /2	Nonexch.	Additional Information Required
			5329	Contra Revenue for Penalties, Fines, and Administrative			
12	Pre	E		Fees	F/N	X	
12	Pre	E	5400	Benefit Program Revenue	F/N	X	
12	Pre	E	5409	Contra Revenue for Benefit Program Revenue	F/N	X	
12	Pre	E	5500	Insurance and Guarantee Premium Revenue	N	X	
			5509	Contra Revenue for Insurance and Guarantee Premium			
12	Pre	E		Revenue	N	X	
12	Pre	E	5900	Other Revenue	F/N	Х	
12	Pre	E	5909	Contra Revenue for Other Revenue	F/N	Х	
12	Pre	E	5990	Collections for Others	N	Х	
12	Pre	E	5991	Accrued Collections for Others	N	X	
12	Pre	E	7110	Gains on Disposition of Assets - Other	N	X	
12	Pre	E	7111	Gains on Disposition of Investments	F/N	X	
12	Pre	E	7112	Gains on Disposition of Borrowings	F	X	
12	Pre	E	7180	Unrealized Gains	F/N	Х	
12	Pre	E	7190	Other Gains	F/N	Х	
13. Net Co	st of O	 peration	 ns CALC (2	29)			

Footnotes:

- 1. Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
- 2. USSGL account attribute domain "F" excludes intradepartmental amounts.
- 3. For RC (Reciprocal Category) detail information, see TFM Volume I, Part 2 Chapter 4700
 Agency Reporting Requirements for the Financial Report of the United States Government, Appendix 7

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						ount Attribute /	
Line				USSGL Account	Fed./	Exch./	Additional Information Required
No.	Post	Bal.	Account	Title	NonFed. /2	Nonexch.	
1	Beginning	Net P	osition Ba	ance			
1	Pre	В	3100	Unexpended Appropriations - Cumulative			
1	Pre	В		Cumulative Results of Operations			
		E	3108	Unexpended Appropriations - Prior-Period			
				Adjustments - Restated			
1	Pre	Е	5708	Expended Appropriations - Prior-Period			
-				Adjustments - Restated			
1	Pre	E	7401	Prior-Period Adjustments - Restated			
	110	_	7 101	The Follow Adjustments Treetated			
2	Non-Feder	ral Prio	r Period A	djustments (Not Restated)			
		E		Prior-Period Adjustments - Not Restated	N		
	116		7400	Thorrenou Aujustinents - Not Restated	IN		
2	Endoral Dr	ior Poi	ind Adjust	ments (Not Restated) (RC-29)			
		E		Unexpended Appropriations - Prior-Period			
3	FIE	[e	3109				
	Pre	E	F700	Adjustments - Not Restated Expended Appropriations - Prior-Period		-	
3	rie	[=	5/09				
	_	E	7.100	Adjustments - Not Restated			
3	Pre	E	7400	Prior-Period Adjustments - Not Restated	F		
		<u></u>					
4	Adjusted I	3eginn	ing Net Po	sition Balance CALC (13)			
		ļ					
5	Non-Feder	ral Non	-Exchange	Revenue			
			ļ				
				Tax Withholdings			
5.1	Pre	Е	5800	Tax Revenue Collected	N	Т	Related to individual income tax and tax withholdings - Department of the
							Treasury only
5.1	Pre	Е	5801	Tax Revenue Accrual Adjustment	N	Т	Related to individual income tax and tax withholdings - Department of the
	_						Treasury only Related to individual income tax and tax withholdings - Department of the
5.1	Pre	Е	5809	Contra Revenue for Taxes	N	Т	
	Des	_	5000	Too Doors Dofords	N.	-	Treasury only Related to individual income tax and tax withholdings - Department of the
5.1	Pre	Е	5890	Tax Revenue Refunds	N	Т	9 1
							Treasury only
5.2	Corporation	n Inco	mo Tayos				
	Pre	E		Tax Revenue Collected	N	Т	Related to corporation income tax - Department of the Treasury only
		E		Tax Revenue Collected Tax Revenue Accrual Adjustment	N N	<u>'</u>	Related to corporation income tax - Department of the Treasury only
	Pre Pre	E		Contra Revenue for Taxes	N N	T	Related to corporation income tax - Department of the Treasury only Related to corporation income tax - Department of the Treasury only
		E		Tax Revenue Refunds	N N	<u> </u>	Related to corporation income tax - Department of the Treasury only Related to corporation income tax - Department of the Treasury only
5.2	Pre		5890	rax Revenue Returius	IN	1	Related to corporation income tax - Department of the Treasury only
	Harry 1	<u> </u>				1	
	Unemploy			Too Domestic Colleges		-	Deleted to an employment to an
		E		Tax Revenue Collected	N	T	Related to unemployment taxes
		E		Tax Revenue Accrual Adjustment	N	T	Related to unemployment taxes
		Е		Contra Revenue for Taxes	N	Т	Related to unemployment taxes
5.3	Pre	Е	5890	Tax Revenue Refunds	N	Т	Related to unemployment taxes
		l					
	Excise Tax						
		E		Tax Revenue Collected	N	T	Related to excise taxes
		Е		Tax Revenue Accrual Adjustment	N	T	Related to excise taxes
		Е		Contra Revenue for Taxes	N	T	Related to excise taxes
5 A	Pre	E	5890	Tax Revenue Refunds	N	Т	Related to excise taxes

Line Pref Trial USSGL LOCATION Title NonFedJ Robert NonFedJ Robert	USSGL Account Attribute /1									
S. Seata and Giff Taxes	Line	Pre/	Trial	USSGL	USSGL Account	Fed./	Exch./	Additional Information Required		
5.5 Pie E 5800 Tax Revenue Collected N T Related to estate and glit taxes - Department of the Treasury only	No.	Post	Bal.	Account	Title	NonFed. /2	Nonexch.			
5.5 Pire E 5800 Tax Reverue Collected N T Related to estate and glit taxes - Department of the Treasury only										
5.5 Pre E 5801 Tax Revenue Accrual Adjustment N T Related to estate and gift taxes - Department of the Treasury only	5.5	Estate and	Gift T	axes						
5.5 Pre E	5.5	Pre	Е	5800	Tax Revenue Collected	N	Т	Related to estate and gift taxes - Department of the Treasury only		
S.5 Pire E 5880 Tax Revenue Retunds	5.5	Pre	E	5801	Tax Revenue Accrual Adjustment	N	Т	Related to estate and gift taxes - Department of the Treasury only		
S.6 Customs Duties	5.5	Pre	Е	5809	Contra Revenue for Taxes	N	Т	Related to estate and gift taxes - Department of the Treasury only		
5.6 Pre E 5800 Tax Revenue Collected N T Related to custom duties - Department of the Treasury only	5.5	Pre	E	5890	Tax Revenue Refunds	N	Т	Related to estate and gift taxes - Department of the Treasury only		
5.6 Pre E 5800 Tax Revenue Collected N T Related to custom duties - Department of the Treasury only										
5.6 Pre E	5.6	Customs I	Duties							
5.6 Pie E 5809 Contra Revenue for Taxes N T Related to custom duties - Department of the Treasury only	5.6	Pre	Е	5800	Tax Revenue Collected	N	Т	Related to custom duties - Department of the Treasury only		
5.5 Pre E 5890 Tax Revenue Refunds	5.6	Pre	Е	5801	Tax Revenue Accrual Adjustment	N	Т	Related to custom duties - Department of the Treasury only		
S.7 Other Taxes and Receipts S.7 Pre E S.311 Interest Revenue - Investments N T	5.6	Pre	Е	5809	Contra Revenue for Taxes	N	Т	Related to custom duties - Department of the Treasury only		
5.7 Pre E S311 Interest Revenue - Loans Receivable/Uninvested Funds N T	5.6	Pre	Е	5890	Tax Revenue Refunds	N	Т	Related to custom duties - Department of the Treasury only		
S.7 Pre										
S.7 Pre	5.7	Other Tax	es and	Receipts						
Receivable Uninvested Funds					Interest Revenue - Investments	N	Т			
5.7 Pre	5.7	Pre	Е	5312	Interest Revenue - Loans					
Receivable					Receivable/Uninvested Funds	N	T			
5.7 Pre E 5318 Contra Revenue for Interest Revenue - Investments N T	5.7	Pre	Е	5317	Contra Revenue for Interest Revenue - Loans					
Investments					Receivable	N	T			
5.7 Pre E 5801 Tax Revenue Collected N T Related to other taxes	5.7	Pre	Е	5318	Contra Revenue for Interest Revenue -					
5.7 Pre E 5801 Tax Revenue Accrual Adjustment N T Related to other taxes 5.7 Pre E 5809 Contra Revenue for Taxes N T Related to other taxes 5.7 Pre E 5890 Tax Revenue Refunds N T Related to other taxes 5.7 Pre E 5310 Interest Revenue - Other N T T 5.7 Pre E 5319 Contra Revenue for Levenue for Interest Revenue - Other N T 5.7 Pre E 5320 Penalties, Fines, and Administrative Fees Revenue N T 7.7 Pre E 5320 Contra Revenue for Penalties, Fines, and Administrative Fees N T 5.7 Pre E 5409 Benefit Program Revenue N T 5.7 Pre E 5409 Contra Revenue for Benefit Program Revenue N T 5.7 Pre E 5600 Donated Revenue - Financial Resources N T 5.7 Pre E 5600 Donated Revenue - Nonfinancial Resources N T 5.7 Pre E 5610 Donated Revenue - Nonfinancial Resources N					Investments	N	T			
5.7 Pre E 5809 Contra Revenue for Taxes N T Related to other taxes	5.7	Pre	Е	5800	Tax Revenue Collected	N	Т	Related to other taxes		
5.7 Pre E 5890 Tax Revenue Refunds N T Related to other taxes 5.7 Pre E 5310 Contra Revenue - Other N T 5.7 Pre E 5319 Contra Revenue for Interest Revenue - Other N T 5.7 Pre E 5320 Contra Revenue for Penalties, Fines, and Administrative Fees Revenue N T 5.7 Pre E 5320 Contra Revenue for Penalties, Fines, and Administrative Fees N T 5.7 Pre E 5400 Benefit Program Revenue N T 5.7 Pre E 5409 Contra Revenue for Benefit Program Revenue N T 5.7 Pre E 5600 Donated Revenue - Financial Resources N T 5.7 Pre E 5600 Contra Revenue for Donations - Financial Resources N T 5.7 Pre E 5610 Donated Revenue - Nonfinancial Resources N T 5.7 Pre E 5610 Contra Donated Revenue - Nonfinancial Resources N T 5.7 Pre E 5900 Contra Revenue N T 5.7 Pre E <td>5.7</td> <td>Pre</td> <td>Е</td> <td>5801</td> <td>Tax Revenue Accrual Adjustment</td> <td>N</td> <td>Т</td> <td>Related to other taxes</td>	5.7	Pre	Е	5801	Tax Revenue Accrual Adjustment	N	Т	Related to other taxes		
5.7 Pre E 5310 Interest Revenue - Other N T	5.7	Pre	Е	5809	Contra Revenue for Taxes	N	Т	Related to other taxes		
5.7 Pre E 5319 Contra Revenue for Interest Revenue - Other N T 5.7 Pre E 520 Penalties, Fines, and Administrative Fees Revenue N T 5.7 Pre E 5329 Contra Revenue for Penalties, Fines, and Administrative Fees N T 5.7 Pre E 5400 Benefit Program Revenue N T 5.7 Pre E 5400 Benefit Program Revenue N T 5.7 Pre E 5400 Donated Revenue for Benefit Program Revenue N T 5.7 Pre E 5600 Donated Revenue - Financial Resources N T 5.7 Pre E 5600 Donated Revenue - Financial Resources N T 5.7 Pre E 5610 Donated Revenue - Nonfinancial Resources N T 5.7 Pre E 5610 Donated Revenue - Nonfinancial Resources N T 5.7 Pre E 5610 Donated Revenue - Nonfinancial Resources N T 5.7 Pre E 5610 Contra Revenue Resources N T 5.7 Pre E 5900 Other Revenue <	5.7	Pre	Е	5890	Tax Revenue Refunds	N	Т	Related to other taxes		
5.7 Pre	5.7	Pre	Е	5310	Interest Revenue - Other	N	Т			
Revenue	5.7	Pre	Е	5319	Contra Revenue for Interest Revenue - Other	N	Т			
5.7 Pre	5.7	Pre	Е	5320	Penalties, Fines, and Administrative Fees					
Administrative Fees					Revenue	N	Т			
5.7 Pre E 5400 Benefit Program Revenue N T 5.7 Pre E 5409 Contra Revenue for Benefit Program Revenue N T 5.7 Pre E 5600 Donated Revenue - Financial Resources N T 5.7 Pre E 5609 Contra Revenue for Donations - Financial Resources N T 5.7 Pre E 5610 Donated Revenue - Nonfinancial Resources N T 5.7 Pre E 5619 Contra Donated Revenue - Nonfinancial Resources N T 5.7 Pre E 5690 Contra Revenue - Nonfinancial Resources N T 5.7 Pre E 5900 Contra Revenue - Nonfinancial Resources N T 5.7 Pre E 5900 Contra Revenue - Nonfinancial Resources N T 5.7 Pre E 5900 Contra Revenue - Nonfinancial Resources N T 5.7 Pre E 5900 Contra Revenue - Nonfinancial Resources N T 5.7 Pre E 5900 Contra Revenue - Nonfinancial Resources N T 5.7 Pre E 5900 Collections f	5.7	Pre	Е	5329	Contra Revenue for Penalties, Fines, and					
S.7 Pre E 5409 Contra Revenue for Benefit Program Revenue N T					Administrative Fees					
Revenue	5.7	Pre	Е	5400	Benefit Program Revenue	Ν	Т			
5.7 Pre E 5600 Donated Revenue - Financial Resources N T 5.7 Pre E 5609 Contra Revenue for Donations - Financial Resources N T 5.7 Pre E 5610 Donated Revenue - Nonfinancial Resources N T 5.7 Pre E 5619 Contra Donated Revenue - Nonfinancial Resources N T 5.7 Pre E 5900 Other Revenue - Nonfinancial Resources N T 5.7 Pre E 5900 Other Revenue - Nonfinancial Resources N T 5.7 Pre E 5900 Other Revenue - Nonfinancial Resources N T 5.7 Pre E 5900 Other Revenue - Nonfinancial Resources N T 5.7 Pre E 5900 Contra Revenue for Other Revenue N T T 5.7 Pre E 5990 Collections for Others N N T 5.7 Pre E 5991 Accrued Collections for Others N N T 5.7 Pre E 7110 Gains on Disposition of Investments N N T 5.7 Pre E 7180 Unrealized Gains N <	5.7	Pre	Е	5409	Contra Revenue for Benefit Program					
5.7 Pre E 5609 Contra Revenue for Donations - Financial Resources N T 5.7 Pre E 5610 Donated Revenue - Nonfinancial Resources N T 5.7 Pre E 5619 Contra Donated Revenue - Nonfinancial Resources N T 5.7 Pre E 5900 Other Revenue N T 5.7 Pre E 5900 Contra Revenue for Other Revenue N T 5.7 Pre E 5900 Contra Revenue for Other Revenue N T 5.7 Pre E 5900 Collections for Others N T 5.7 Pre E 5990 Collections for Others N T 5.7 Pre E 5991 Accrued Collections for Others N T 5.7 Pre E 7110 Gains on Disposition of Investments N T 5.7 Pre E 7180 Unrealized Gains N </td <td></td> <td></td> <td></td> <td></td> <td>Revenue</td> <td></td> <td></td> <td></td>					Revenue					
Resources	5.7	Pre				N	Т			
5.7 Pre E 5610 Donated Revenue - Nonfinancial Resources N T 5.7 Pre E 5619 Contra Donated Revenue - Nonfinancial Resources N T 5.7 Pre E 5900 Other Revenue N T 5.7 Pre E 5900 Contra Revenue for Other Revenue N T 5.7 Pre E 5990 Contra Revenue N T 5.7 Pre E 5990 Contra Revenue N T 5.7 Pre E 5990 Contra Revenue N T 5.7 Pre E 5990 Contra Revenue N T 5.7 Pre E 5990 Contra Revenue N T 5.7 Pre E 5991 Accrued Collections for Others N T 5.7 Pre E 7110 Gains on Disposition of Assets - Other N T 5.7 Pre E 7180 Unrealized Gains N T 5.7 Pre E 7210 Losses on Disposition of Assets - Other N T 5.7 Pre E 7280 Unrealized Losses N<	5.7	Pre	E	5609						
5.7 Pre E 5619 Contra Donated Revenue - Nonfinancial Resources N T 5.7 Pre E 5900 Other Revenue N T 5.7 Pre E 5909 Contra Revenue for Other Revenue N T 5.7 Pre E 5990 Collections for Others N T 5.7 Pre E 5990 Collections for Others N T 5.7 Pre E 5991 Accrued Collections for Others N T 5.7 Pre E 7110 Gains on Disposition of Assets - Other N T 5.7 Pre E 7180 Unrealized Gains N T 5.7 Pre E 7190 Other Gains N T 5.7 Pre E 7210 Losses on Disposition of Assets - Other N T 5.7 Pre E 7211 Losses on Disposition of Investments N T 5.7 Pre E 7280 Unrealized Losses N T 5.7 Pre E 7280 Unrealized Losses N T 5.7 Pre E 7280 Unrealized Losses					Resources					
Resources	5.7	Pre	E	5610	Donated Revenue - Nonfinancial Resources	N	Т			
5.7 Pre E 5900 Other Revenue N T 5.7 Pre E 5909 Contra Revenue for Other Revenue N T 5.7 Pre E 5990 Collections for Others N T 5.7 Pre E 5991 Accrued Collections for Others N T 5.7 Pre E 7110 Gains on Disposition of Assets - Other N T 5.7 Pre E 7111 Gains on Disposition of Investments N T 5.7 Pre E 7180 Unrealized Gains N T 5.7 Pre E 7190 Other Gains N T 5.7 Pre E 7210 Losses on Disposition of Assets - Other N T 5.7 Pre E 7211 Losses on Disposition of Investments N T 5.7 Pre E 7280 Unrealized Losses N T 5.7 Pre E 7280 Unrealized Losses N T 5.7 Pre E 7280 Unrealized Losses N T	5.7	Pre	E	5619	Contra Donated Revenue - Nonfinancial					
5.7 Pre E 5909 Contra Revenue for Other Revenue N T 5.7 Pre E 5990 Collections for Others N T 5.7 Pre E 5991 Accrued Collections for Others N T 5.7 Pre E 7110 Gains on Disposition of Assets - Other N T 5.7 Pre E 7111 Gains on Disposition of Investments N T 5.7 Pre E 7180 Unrealized Gains N T 5.7 Pre E 7190 Other Gains N T 5.7 Pre E 7210 Losses on Disposition of Assets - Other N T 5.7 Pre E 7211 Losses on Disposition of Investments N T 5.7 Pre E 7280 Unrealized Losses N T				<u> </u>	Resources	N	T			
5.7 Pre E 5990 Collections for Others N T 5.7 Pre E 5991 Accrued Collections for Others N T 5.7 Pre E 7110 Gains on Disposition of Assets - Other N T 5.7 Pre E 7111 Gains on Disposition of Investments N T 5.7 Pre E 7180 Unrealized Gains N T 5.7 Pre E 7190 Other Gains N T 5.7 Pre E 7210 Losses on Disposition of Assets - Other N T 5.7 Pre E 7211 Losses on Disposition of Investments N T 5.7 Pre E 7280 Unrealized Losses N T 5.7 Pre E 7280 Unrealized Losses N T 5.7 Pre E 7290 Other Losses N T	5.7	Pre	E	5900	Other Revenue	N	Т			
5.7 Pre E 5991 Accrued Collections for Others N T 5.7 Pre E 7110 Gains on Disposition of Assets - Other N T 5.7 Pre E 7111 Gains on Disposition of Investments N T 5.7 Pre E 7180 Unrealized Gains N T 5.7 Pre E 7190 Other Gains N T 5.7 Pre E 7210 Losses on Disposition of Assets - Other N T 5.7 Pre E 7211 Losses on Disposition of Investments N T 5.7 Pre E 7280 Unrealized Losses N T 5.7 Pre E 7290 Other Losses N T	5.7	Pre	E	5909	Contra Revenue for Other Revenue	N	Т			
5.7 Pre E 7110 Gains on Disposition of Assets - Other N T 5.7 Pre E 7111 Gains on Disposition of Investments N T 5.7 Pre E 7180 Unrealized Gains N T 5.7 Pre E 7190 Other Gains N T 5.7 Pre E 7210 Losses on Disposition of Assets - Other N T 5.7 Pre E 7211 Losses on Disposition of Investments N T 5.7 Pre E 7280 Unrealized Losses N T 5.7 Pre E 7290 Other Losses N T	5.7	Pre	E	5990	Collections for Others	N	Т			
5.7 Pre E 7110 Gains on Disposition of Assets - Other N T 5.7 Pre E 7111 Gains on Disposition of Investments N T 5.7 Pre E 7180 Unrealized Gains N T 5.7 Pre E 7190 Other Gains N T 5.7 Pre E 7210 Losses on Disposition of Assets - Other N T 5.7 Pre E 7211 Losses on Disposition of Investments N T 5.7 Pre E 7280 Unrealized Losses N T 5.7 Pre E 7290 Other Losses N T	5.7	Pre	Е	5991	Accrued Collections for Others	N	Т			
5.7 Pre E 7111 Gains on Disposition of Investments N T 5.7 Pre E 7180 Unrealized Gains N T 5.7 Pre E 7190 Other Gains N T 5.7 Pre E 7210 Losses on Disposition of Assets - Other N T 5.7 Pre E 7211 Losses on Disposition of Investments N T 5.7 Pre E 7280 Unrealized Losses N T 5.7 Pre E 7290 Other Losses N T	5.7	Pre	Е			N	Т			
5.7 Pre E 7180 Unrealized Gains N T 5.7 Pre E 7190 Other Gains N T 5.7 Pre E 7210 Losses on Disposition of Assets - Other N T 5.7 Pre E 7211 Losses on Disposition of Investments N T 5.7 Pre E 7280 Unrealized Losses N T 5.7 Pre E 7290 Other Losses N T	5.7	Pre	E	7111	Gains on Disposition of Investments	N	Т			
5.7 Pre E 7210 Losses on Disposition of Assets - Other N T 5.7 Pre E 7211 Losses on Disposition of Investments N T 5.7 Pre E 7280 Unrealized Losses N T 5.7 Pre E 7290 Other Losses N T	5.7	Pre	E			N	Т			
5.7 Pre E 7211 Losses on Disposition of Investments N T 5.7 Pre E 7280 Unrealized Losses N T 5.7 Pre E 7290 Other Losses N T	5.7	Pre	Е	7190	Other Gains	N	Т			
5.7 Pre E 7211 Losses on Disposition of Investments N T 5.7 Pre E 7280 Unrealized Losses N T 5.7 Pre E 7290 Other Losses N T	5.7	Pre	E	7210	Losses on Disposition of Assets - Other	N	Т			
5.7 Pre E 7280 Unrealized Losses N T 5.7 Pre E 7290 Other Losses N T	5.7	Pre	E			N	Т			
	5.7	Pre	E			N	Т			
E 7 Dre	5.7	Pre	Е	7290	Other Losses	N	Т			
5.7 Pre LE 7500 Distribution of income - Dividend N I I	5.7	Pre	Е	7500	Distribution of Income - Dividend	N	Т			

Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2005 Reporting

ine	Pre/	Trial	USSGL	USSGL Account	Fed./	ount Attribute Exch./	Additional Information Required
э.	Post	Bal.	Account	Title	NonFed. /2	Nonexch.	·
5.8	Miscellar	neous E	arned Reve	enue			As defined in TFM, Volume I, Part 2, Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government
5.9	Total No	n-Feder	al Non-Exc	hange Revenue CALC (5.15.8)			
6	Federal N	lon-Exc	hange Rev	enue			
	<u> </u>	<u></u>			ļ		
				Revenue (Non-Exchange) (RC 04) /3		-	
6.1	Pre	E	5311	Interest Revenue - Investments	F	Т	
	Di		D	(Nam Freshamma) (DO 07) (0			
		_		ue (Non-Exchange) (RC 07) /3			
6.2	Pre	E	5312	Interest Revenue - Loans	_	_	
	-	-		Receivable/Uninvested Funds	F	Т	
6 2	Bonofit D	rogram	Povenue /	Non-Evolungo\ (BC-0°\ /2	 		
	Pre	rogram E	FACO	Non-Exchange) (RC-08) /3 Benefit Program Revenue	F	Т	
0.3	711-16		5400	Denom i Togram Nevellue	F -	<u> </u>	
6.4	Other To	YAS and	Receipts (EC 29) /3			
	Pre	E		Tax Revenue Collected	F	Т	
	Pre	E		Tax Revenue Accrual Adjustment	F	Ť	
	Pre	Ē		Contra Revenue for Taxes	F	Ť	
	Pre	E		Tax Revenue Refunds	F	Ť	
0. 1	11.10	_	0000	Tax Novolido Notarido	•	· ·	
6.5	Total Fed	leral No	n-Exchang	e Revenue CALC (6.16.4)			
		1					
7	' Budgetai	v Finan	cing Source	.ee.			
	- aagota.	<u>,</u>					
7.1	Appropri	ations F	Received (RC-29) /3			
	Pre	E		Unexpended Appropriations - Appropriations Received			
				s Transferred-In (RC 28) /3			
7.2	Pre	Е	3102	Unexpended Appropriations - Transfers-In	F		
		1					
				s Transferred-Out (RC 28) /3			
7.3	Pre	Е	3103	Unexpended Appropriations - Transfers-Out	F		
- -	000	<u> </u>			1	1	
				sions, etc.) (RC-29) /3 Unexpended Appropriations - Adjustments			
	Pre Pre	E		Other Financing Sources	F		
1.4	rre	ᄃ	5/90	Other Financing Sources	F -		
7.5	Annra	otions !	lood (BC 1	20) /2	 	-	
	Pre	E E	Jsed (RC-2	Unexpended Appropriations - Used	 		
	Pre	E		Expended Appropriations - Used Expended Appropriations	1		
ı.:	711-16		5700	Expended Appropriations	+	1	
7 6	Annron	ations 3	Transfore I	l 1 (RC 19) /3	+	1	
	Pre	E		Appropriated Earmarked Receipts	+	1	
7.0	, 16		3740	Transferred In	F		
7.6	Pre	E	5750				
	1			Expenditure Financing Sources - Transfers-In	F		
	Pre	Е	5755	Nonexpenditure Financing Sources -			
7.6	FIE	_	0.00		F		

	USSGL Account Attribute /1						
Line	Pre/	Trial	USSGL	USSGL Account	Fed./	Exch./	Additional Information Required
No.	Post	Bal.	Account	Title	NonFed. /2	Nonexch.	
7.7	Appropr	iations 1	ransfers-C	ut (RC 19) /3			
	Pre	E	5745	Appropriated Earmarked Receipts			
	1 10	-	3743	Transferred Out	F		
7 7	Pre	Е	5760	Expenditure Financing Sources - Transfers-	- '		
1.1	FIE	-	3700	Out	F		
77	Pre	E	F70F	Nonexpenditure Financing Sources -	Г		
1.1	Pre	-	5/65		_		
				Transfers-Out	F		
			<u></u>				
7.8	Other Fi		Sources (
	Pre	E		Interest Revenue - Other	F	Т	
7.8	Pre	Е	5317	Contra Revenue for Interest Revenue - Loans			
				Receivable	F	T	
7.8	Pre	E	5318	Contra Revenue for Interest Revenue -			
				Investments	F	T	
7.8	Pre	Е	5319	Contra Revenue for Interest Revenue - Other	F	Т	
	Pre	Е		Penalties, Fines, and Administrative Fees			
				Revenue	F	Т	
7.8	Pre	Е	5329	Contra Revenue for Penalties, Fines, and		İ	
		-	0020	Administrative Fees	F	Т	
7.8	Pre	Е	5409	Contra Revenue for Benefit Program		·	
7.0	1 10	-	3403	Revenue	F	Т	
7.0	Pre	E	F700	Other Financing Sources	F	'	
	Pre	E	5790	Adjustment of Appropriations Used	Г		
						-	
	Pre	E		Other Revenue	F	T	
7.8	Pre	E		Contra Revenue for Other Revenue	F	T	
	Pre	E		Collections for Others	F	T	
	Pre	Е		Accrued Collections for Others	F	Т	
	Pre	Е		Gains on Disposition of Investments	F	T	
	Pre	E		Gains on Disposition of Borrowings	F	T	
	Pre	E		Unrealized Gains	F	T	
	Pre	Е		Other Gains	F	Т	
7.8	Pre	E	7211	Losses on Disposition of Investments	F	T	
7.8	Pre	E	7212	Losses on Disposition of Borrowings	F	T	
7.8	Pre	Е	7280	Unrealized Losses	F	T	
7.8	Pre	Е	7290	Other Losses	F	Т	
	Pre	E		Distribution of Income - Dividend	F	Т	
7 9	Total Bu	Idgetary	Financing	Sources CALC (7.17.8)			
ρ	Other Fi	nancing	Sources			 	
- 0	Cuiei Fi	lancing	Jources			1	
9 4	Transfer	re-In W/i41	hout Poimh	L oursement (RC 18) /3		 	
		E E		Financing Sources Transferred In Without			
ö. 1	Pre	-	5/20		F	1	
	-	-	1	Reimbursement	۲	 	
						ļ	
				nbursement (RC 18) /3		ļ	
8.2	Pre	E	5730	Financing Sources Transferred Out Without			
				Reimbursement	F		
8.3	Imputed	Financi		(RC 25) /3			
	Pre	E		Imputed Financing Sources	F		
8.4	Total Of	her Fina	ncina Sour	ces CALC (8.18.3)			
					1	I .	ı

Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2005 Reporting

USSGL Account Attribute /1

Line	Pre/	Trial	USSGL	USSGL Account	Fed./	Exch./	Additional Information Required	
No.	Post	Bal.	Account	Title	NonFed. /2	Nonexch.		
9	9 Net Cost of Operations (+/-)							
10	10 Ending Net Position Balance CALC (4 + 5.9 + 6.5 + 7.9 + 8.4) - 9)							

Footnotes:

- 1. Use USSGL account attribute domains as provided in USSGL TFM Section IV, page 4.
- 2. The USSGL account attribute domain "F" excludes intradepartmental amounts.
- 3. For RC (Reciprocal Category) detail information, see TFM Volume I, Part 2 Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government, Appendix 7.